

The City of
MAPLE VALLEY



Maple Valley, Washington

**2013
Final Budget**

January 1, 2013 through December 31, 2013

Community Profile

LOCATION

The City of Maple Valley is located in southeast King County along State Route 169 south of where it intersects with State Route 18.

LEGISLATIVE REPRESENTATION

National Congress

Senator Patty Murray

Senator Maria Cantwell

Representative Dave Reichert

State Legislative District 5

Senator Mark Mullet

Representative Jay Rodne

Representative Chad Magendanz

King County District 9

Councilmember Reagan Dunn

MUNICIPAL SERVICES

Animal Control:

The City of Maple Valley contracts with King County for animal control services.

Community Development:

The City of Maple Valley provides development services including the planning for and issuance of all building permits.

Fire Protection:

At incorporation in 1997, the City of Maple Valley voters approved annexing to Maple Valley Fire and Life Safety (District #43) for fire protection and emergency medical services. The District is a separate tax entity.

Law Enforcement:

The City of Maple Valley contracts with the King County Sheriff's Office for its law enforcement services. The City also contracts with the cities of Kent and Issaquah and the counties of King and Okanogan for jail services. Municipal court services are provided by contract with the City of Kent, but the City contracts separately for its own judge.

Library Services:

At incorporation in 1997, the City of Maple Valley voters approved annexing to the King County Library System for library services. The system is a separate tax entity.

Parks & Recreation:

The City of Maple Valley owns, maintains, and programs two park facilities and a golf course.

- Lake Wilderness Park is a 111 acre property on the west side of Lake Wilderness, a 67 acre lake in the center of the City. The park is home to the 50,000 square foot Lake Wilderness Lodge, an historic venue for weddings and business conferences.
- Take-a-Break Park is a 10 acre neighborhood park on Wax Road in the north end of the City.
- Lake Wilderness Golf Course is a 100 acre 18 hole golf course bordering Lake Wilderness Park. The course was acquired by the City in 2006 to prevent it from being developed. The course clubhouse contains an upscale restaurant.

Public Works:

The City of Maple Valley provides its own development, transportation engineering, surface water utility, and maintenance services. Water and sewer utility services are provided by Covington Water District and Soos Creek Water and Sewer District. Electricity and natural gas are provided by Puget Sound Energy (PSE).

School District:

The City of Maple Valley is part of the Tahoma School District. Public school facilities located within Maple Valley are:

- Glacier Park Elementary (K-5th)
23700 SE 280th Street
- Lake Wilderness Elementary (K-5th)
24216 Witte Road SE
- Rock Creek Elementary (K-5th)
25700 Maple Valley – Black Diamond Rd

The upper grade facilities located outside the City limits are:

- Tahoma Middle School (6th & -7th)
2445 SE 216th Way
Maple Valley, WA 98038
- Tahoma Junior High (8th & 9th)
25600 Summit Landsburg Road
Ravensdale, WA 98041
- Tahoma Senior High (10th – 12th)
18200 SE 240th St.
Covington, WA 98042

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Washington**



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January 1, 2013 through December 31, 2013

Prepared by:

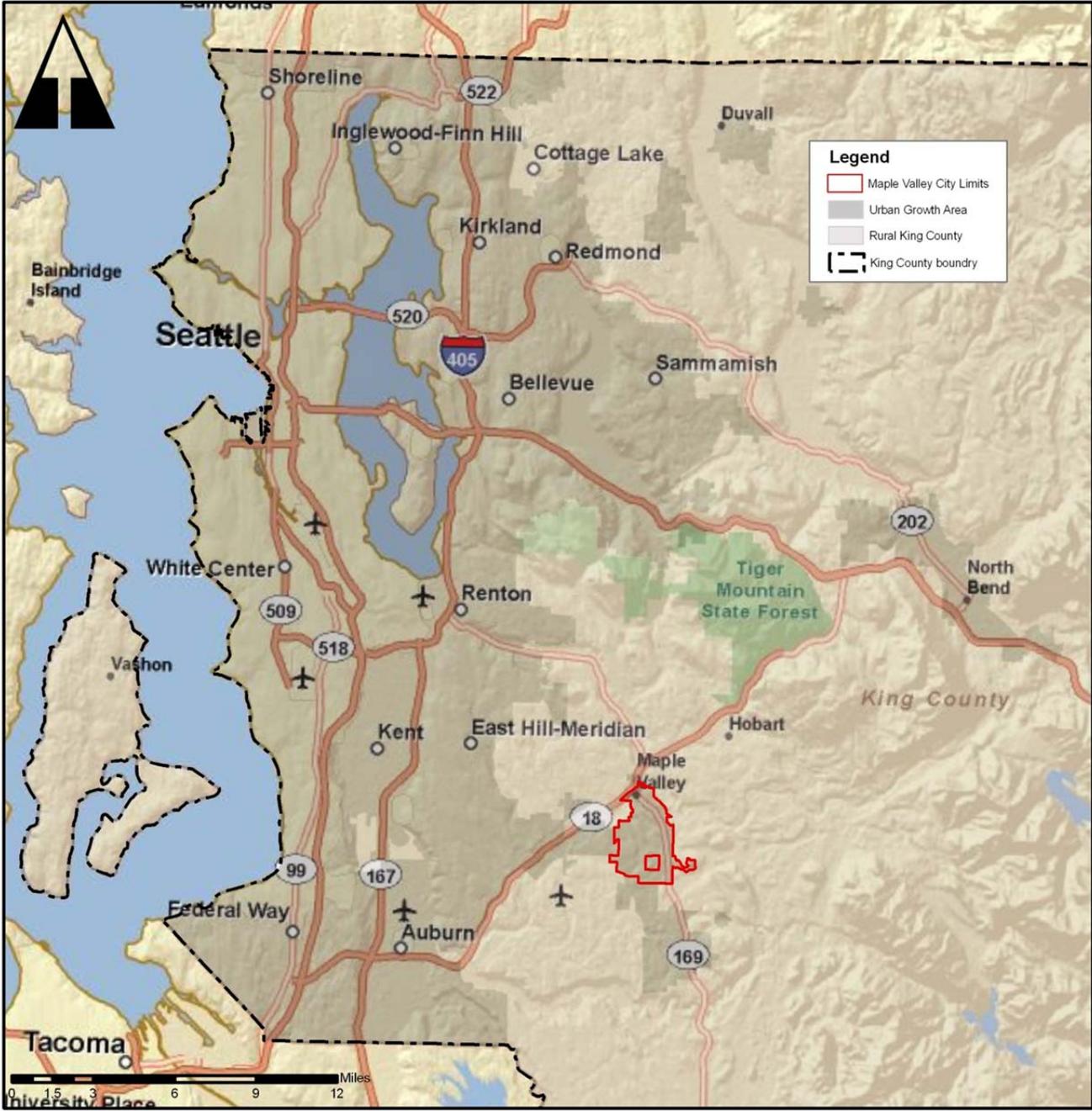
David W. Johnston, City Manager
L.A.(Tony) McCarthy, Finance Director

Vision Statement

Maple Valley will be a well-planned City with a safe, healthy and aesthetically pleasing environment. A strong sense of community will develop through effective partnerships with community organizations, maintaining historic connections with the area's rural past, and embracing the positive aspects of modern technology. The community will be economically vital with quality education and recreation opportunities.

Introduction

Location of the City



As the map notes, the City of Maple Valley is at the center of the “X” formed by the intersection of State Routes 18 and 169. Residents have a 26-mile commute to either downtown Seattle to the northwest or to downtown Tacoma to the southwest. The City’s circumstances -- surrounded by a rural environment but offering convenient State highway access to both Seattle and Tacoma via State highways -- makes the City an excellent location for moderate and higher-end residential development.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Maple Valley
Washington**

For the Fiscal Year Beginning

January 1, 2012

Christopher P. Movill

President

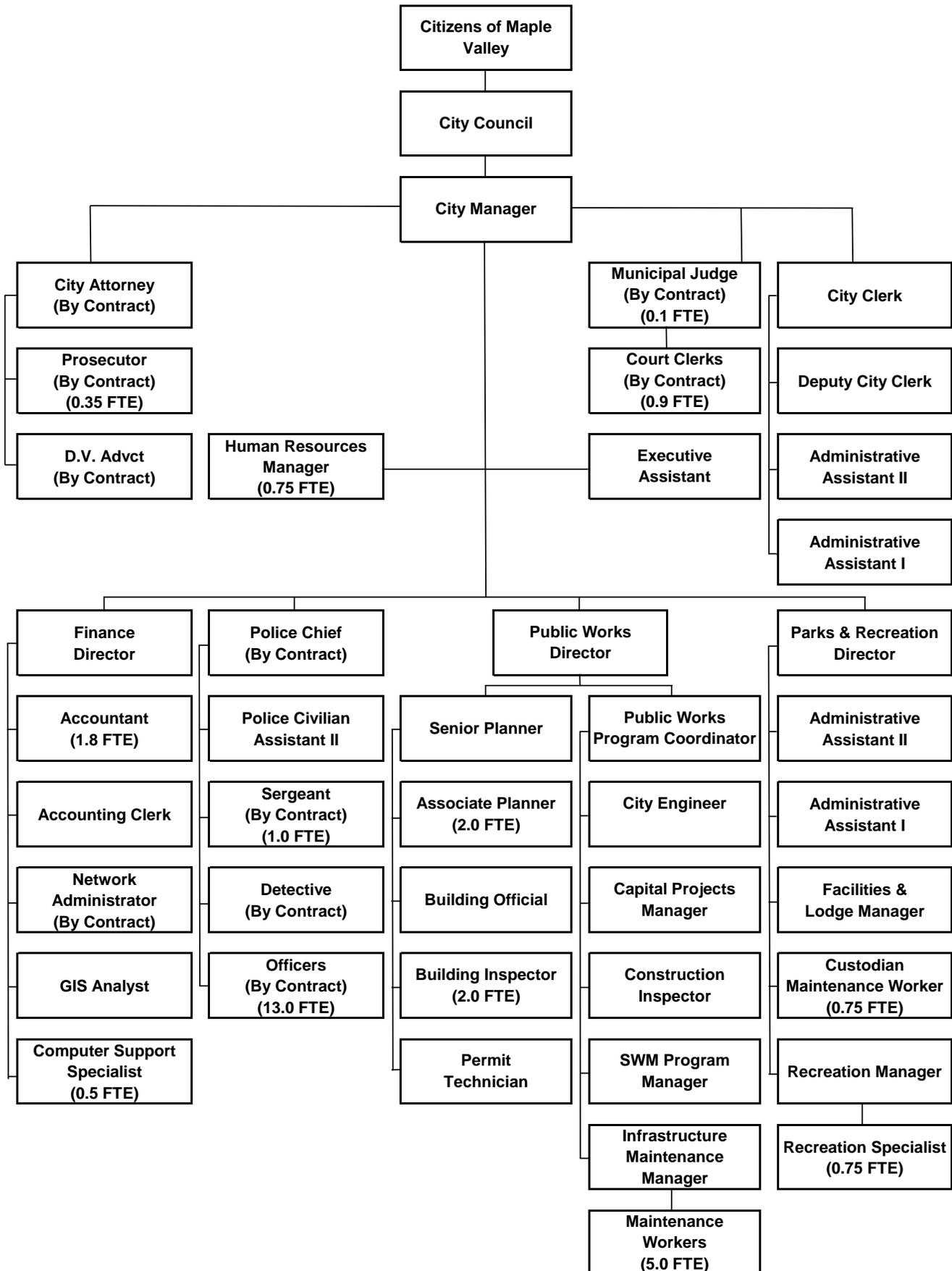
Jeffrey R. Emery

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented this award to the City of Maple Valley, Washington for its 2012 Final Budget. In order to receive this award a governmental unit must publish a budget document that meets program criteria as a policy document, financial plan, operations guide, and communication device. The award is valid for a period of one year only. The City believes its current budget document continues to conform to program requirements, and will be submitting it to GFOA to determine its eligibility for another award.

Organization Chart

40.05 Direct City FTEs, 18.35 Contracted FTEs, 58.4 FTEs



Principal Officials

CITY COUNCIL

	Position Number	Term Expires
Bill Allison, Mayor	2	12/2013
Victoria Laise Jonas, Deputy Mayor	6	12/2013
Sean P. Kelly	1	12/2015
Layne Barnes	3	12/2015
Erin Weaver	4	12/2013
Noel T. Gerken	5	12/2015
Linda Johnson	7	12/2015

CITY MANAGER

David W. Johnston

CITY ATTORNEY

Lighthouse Law Group PLLC, By Contract

FINANCE DIRECTOR

L.A. (Tony) McCarthy 1/1/2013 – 3/31/2013
Shawn Hunstock

PARKS DIRECTOR

Greg Brown

POLICE CHIEF

Michelle Bennett, King County Sheriff's Office

PUBLIC WORKS & COMMUNITY DEVELOPMENT DIRECTOR

Steve Clark

2013 Goals and Objectives

Economic Development

- Restart Legacy Site planning process.
- Continue to work for the annexation of the Summit Place property (aka Donut Hole).
- Work to maintain long-term fiscal stability through efforts to diversify the City's tax base.
- Support the Tahoma School District's efforts to prepare its students for today's workforce and its investigation into the viability of locating a new high school on the King County-owned Summit Place property (aka Donut Hole).
- As a Council priority, continue to work with the economic development committee to develop an environment that will attract commercial investment to the City that will, in turn, lead to creating living wage jobs within Maple Valley.

Park & Recreation

- Facilitate process to develop recreation facilities with appropriate partners to meet the recreation demands from Maple Valley families.
- Support the efforts to make needed improvements to Lake Wilderness Park and Lodge in light of the increased use of the park by Maple Valley residents.
- Support the community events that use the Lake Wilderness Park facilities throughout the year.

Public Safety

- Continue to work with the King County Sheriff's Office in providing good police services to City citizens through the existing contract.
- Participate in localized emergency preparedness drills utilizing the City's newly updated Emergency Preparedness Plan and the new Emergency Operations Center.
- Support the work of the Maple Valley Fire & Life Safety District as it deals with its budget issues and levels of fire and emergency services it can afford to provide the City's citizens.
- Work with the City Police Department and neighboring City Councils to increase community awareness of the issues pertaining to domestic violence.

Public Works

- Review and adopt the Non-motorized Transportation Plan Update.
- Actively participate in local and regional transportation organizations, including Southeast Area Transportation Solutions Coalition (SEATS), South County Area Transportation Board (SCATBd), King County Transit Committee, and the Puget Sound Regional Council.
- Support Public Works effort to obtain grant funding for Transportation Improvement Projects.
- Continue to support grant funding for solid waste recycling collection programs

Quality City Services

- Review Public Works Department recommendations regarding solid waste franchise agreements for services with the City limits.
- Continue to support efforts of Black Diamond, Covington, and Maple Valley in identifying opportunities where the three communities can work together/share resources to maximize efficiencies and better use public funds.
- Continue strong participation in the Suburban Cities Association and associated committees.



March 13, 2013

To the Honorable Mayor Bill Allison and City Council:

As always, it is my privilege to submit the City's 2013 Final Budget to the Mayor, Council, and citizens Maple Valley. I stated in the last two budgets that my recommendations were the toughest I had worked on in my professional career; unfortunately, this comment carries over into the 2013 budget. Our country is still in the throes of the economic recession. Unemployment rates are still hovering around 8%. Economic pundits are holding off any predictions related to recovery, even after the November elections. The chaos of the federal and state budgets further muddies the waters for us who are in the trenches of local government. Still, regardless of this cloudy environment, the city staff and I are very committed to provide the best public service our resources will allow us to provide.

We were able to accomplish many things in 2012 while operating within an uncertain economic environment. A few of the accomplishments were:

- Powell Development's Fred Meyer shopping center opened this year after 5+ years of planning (very few new capital investments of this magnitude were undertaken during the recession).
- Kite Realty Group broke ground on its new shopping center at the Four Corners area of the City allowing the Grocery Outlet to open in January 2013;
- The City Planning Commission and City Council completed work on the Comprehensive Plan update and zoning texts for the Brandt property. The City's economic development committee recommended that this action take place to get the land ready upfront for the marketplace as a way to reduce any administrative process needed in case an investor is interested in starting a project within the City.
- The Parks and Recreation Commission was formed and started its work to help provide direction in providing more recreational and park services within the City.
- The design of the dock rehabilitation and expansion project was started in the fall with completion expected in 2013.
- The Parks and Recreation staff managed to serve the increasing number of participants attending our special events and children/adult recreation programs.
- Two transportation capacity expansion projects, T7 (SR 169/Witte Rd. to 228th Ave SE) and T31a (SR 169/SE 264th to 258th St—Phase 1), were started. The work on these projects is expected to be completed by the 2nd quarter 2013).

- The property acquired by the City in late 2011 for a new maintenance facility for our Public Works Department has been successfully turned into an effective public works facility which will aid the City being NPDES compliant. Our staff can now work on equipment in a safe and dry environment and our equipment is now properly stored, undercover, away from the elements.
- As a natural way to help the City meet its NPDES requirements, the Public Works Department utilized goats to manage the vegetative growth within the City's stormwater ponds.
- A modular building on the recently acquired maintenance facility property was transformed into a working City emergency operations center.
- Standard & Poor's affirmed the City's AA+ general obligation bond rating.

As you can see the City continues to accomplish many things during these uncertain economic times.

Over the last few years the budget focus has been on managing the pressures dealing with the City's General Fund. The conservative budget actions historically taken by the City, especially since 2010, have helped the City endure the pressures brought on by the recession. This endurance was supported by the stronger-than-predicted home building within the City. The better capitalized production developers, who purchased distressed developments, where the infrastructure was already in place, have aggressively filled their acquired property quickly with new homes. Powell Development's Fred Meyer shopping center development has helped provide the City with needed General Fund permit revenue and construction sales tax revenue. While other cities in the Puget Sound region have taken measures to meet the reduction in General Fund revenue by exercising staffing cuts and reducing the levels of service and number of programs to the general public, Maple Valley has not had to take such measures. Unfortunately, I feel that the time has come to address the pressures facing the General Fund starting with the 2013 budget.

As we have presented to you over the last number of months, the lack of housing sales and the falling market value of property within the City has reduced or slowed the collection of our real estate excise tax (REET) revenue significantly. While we articulate our concerns regarding capital funding, I am comfortable in our conservative and more realistic approach now applied to our capital budget. To that end, our department heads have created a new replacement / depreciation schedule for our vehicles and major equipment to use in planning capital expenditures in our budget processes. Because of this our current capital facilities plan is now more closely aligned with financial realities with the direction presented in our comprehensive land use plan.

In the City's 15-year history aggressive residential growth has been a constant. This fast growth has enabled the City to receive increased property tax revenues and sales tax revenues to the City's General Fund. This activity has also generated impact fees and real estate excise tax revenue to help fund the City's capital projects. The revenue streams over the years allowed the City: to issue councilmanic debt to purchase the Legacy property, to assume ownership and management of Lake Wilderness Park and Lodge from King County without any tax increases, and to purchase the Lake Wilderness Golf Course with cash. However, in my estimation, the City can no longer

count on the size of these revenue streams to support these General Fund practices. In a nutshell, here is a summary that shows why our growth is slowing down.

In late summer 2012 the staff and I examined the status of the buildable lot supply. As of December 31, 2012, the status of the housing supply is as follows.

- First, the City had 80 recorded and buildable lots available to the housing market. These lots have the necessary infrastructure in place and final lots recorded with King County.
- Second, the City has 96 lots, within 2 proposed developments, which have received engineering approval. Once a developer receives engineering approval, the developer commences with the work of constructing the supporting infrastructure within the development (roads, curb/gutter, water/sewer/stormwater systems, electric and natural gas systems, etc.). Once this installation is completed and approved by the City, the developer can then record the final plat with King County and the designated lots are then available to the housing market. This part of the process usually takes from 1 to 2 years to complete. Until the City receives a permit from a developer to construct the site to support the development, it is difficult for the City to estimate when this supply of lots will be available to the market, particularly during this economic recession.
- Third, various developments, comprising 350 lots that have received only preliminary plat approval, are stalled. City staff has contacted the owners of these developments and the owners have no timetable set to take the next steps of submitting engineering plans with the City. Except for two small plats that were approved in 2012, the last previous plat approval was in September 2008.
- Fourth, theoretical lots estimated to be 556 lots. This is based on prior studies of buildable lands less preliminary plats that have been approved since last buildable lot survey done a number of years back. There is no plan that the City knows about related to the development of any of these vacant or underutilized properties at this time and any plan would take a number of years to materialize.

Detailed information on Private Development Activity is shown in Appendix D. Here is the summary as to where the City is regarding new home building:

Recorded/buildable Lots:	80
Lots that have received City engineering approval:	96
Lots that have received Preliminary plat approval only:	350
Theoretical lots from unplatted sites:	556

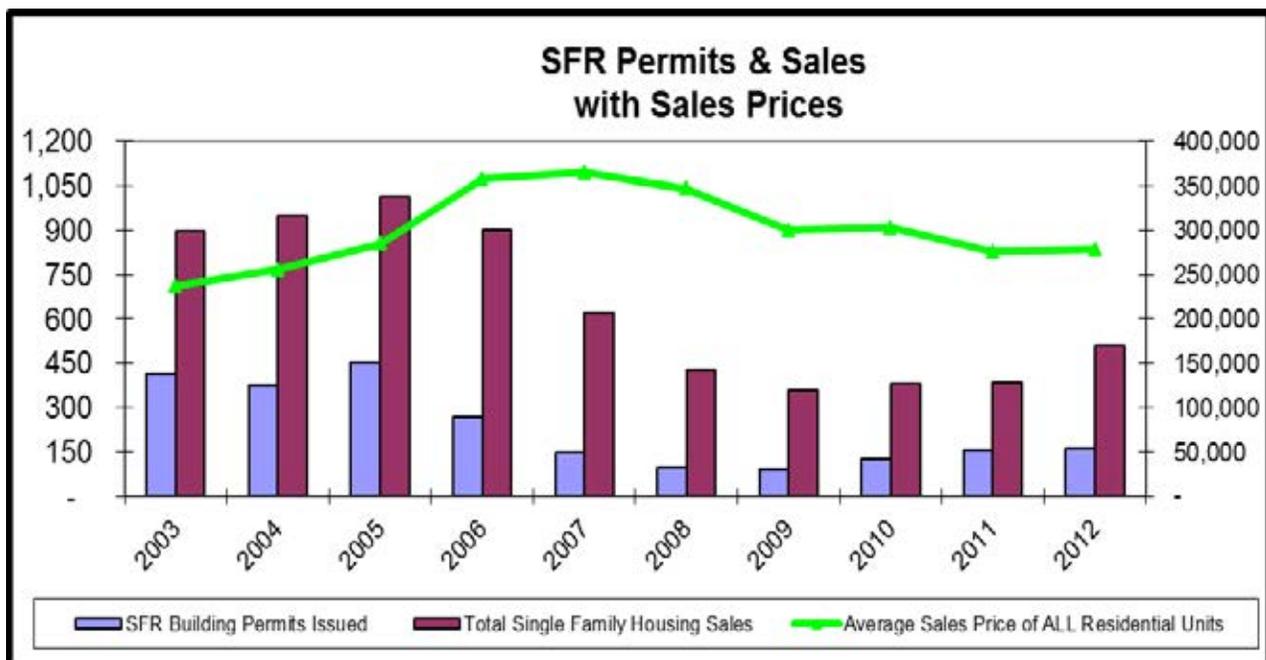
This assessment has led me to recommend including only 70 new single-family residential (sfr) permits each year of our six year forecast rather than 150 sfr per year from 2014 – 2018 as was included in the 2012 Final Budget. This assumption is more in line with the housing supply data the City has available at this time. I believe this cautious approach is warranted because of the limited rays of hope regarding our economic recovery.

Overall Financial Condition

As has been discussed with the Council on a number of occasions, it appears the economic slowdown began in Maple Valley in August 2007 when only one single family residential (sfr) unit was permitted. Prior to that month for over five years, from January 2002 through July 2007, the City had permitted an average of 29 sfr units per month or 348 sfr's per year. Over a two year period each new sfr unit permit generates:

- building permit revenue, including impact fees, when the permits are taken out
- construction sales tax as the structures are built,
- real estate excise tax when the homes are sold,
- property tax when new construction is added to the tax rolls,
- utility tax and cable TV franchise fees when the homes are occupied,
- state shared revenue when new residents are counted in the State's annual census, and
- additional sales tax when new residents shop locally.

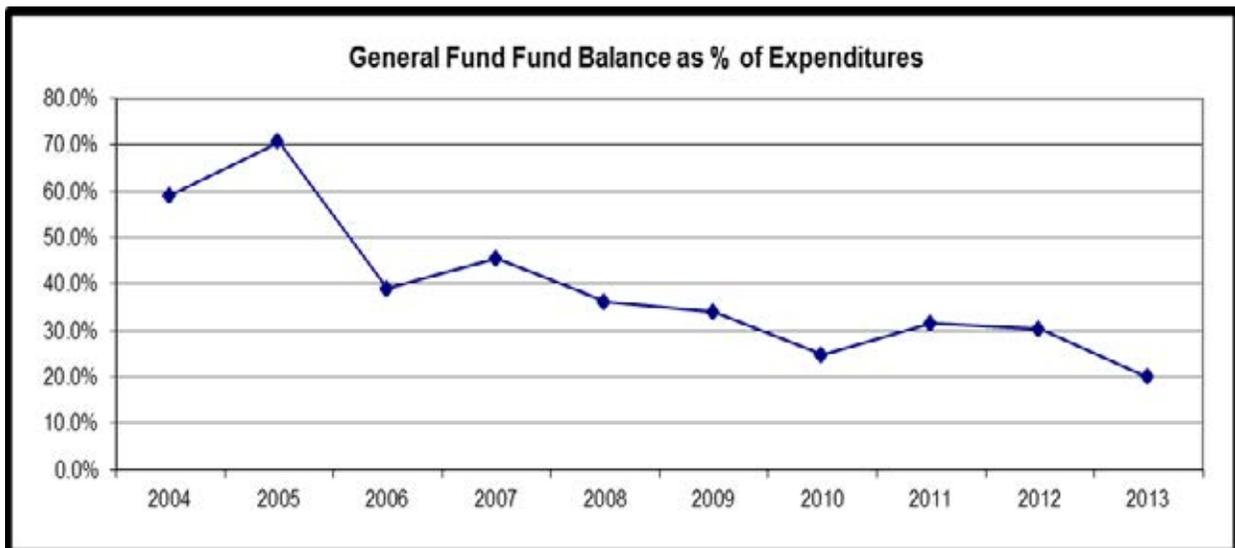
The level of residential development and its effect on both the General Fund and the Capital Improvement Program is shown in the chart below.



The chart shows that an average of 415 single family residential permits were issued from 2003 through 2005 with a decrease in 2006 and a large decline beginning in late 2007. The low permitting levels are continuing today. With single family residential permit related revenue affecting the General Fund in all significant categories: permit revenue, construction sales taxes, property taxes, utility taxes, franchise fees, and state shared revenue; General Fund budget balancing has been a challenge the last number of years.

The other thing the chart shows is the impact of the depressed economy on the City prime capital funding source, the Real Estate Excise Tax Fund. This revenue source funds capital projects and provides the City match for impact fees provided by new development. In 2005 1,013 single family residential homes were sold in Maple Valley. 452 of these were new home sales, but 561 were for sales of existing homes. These homes were selling at an average sales price of \$285,000 and that sales price average would rise over the next few years, but today the average sales price is \$274,000. In 2012, a total of 508 homes were sold, 50% of the peak years. The lower sales prices and the lower number of sales are producing a significantly lower amount of real estate excise tax revenue, reducing the City's ability to fund its desired capital program.

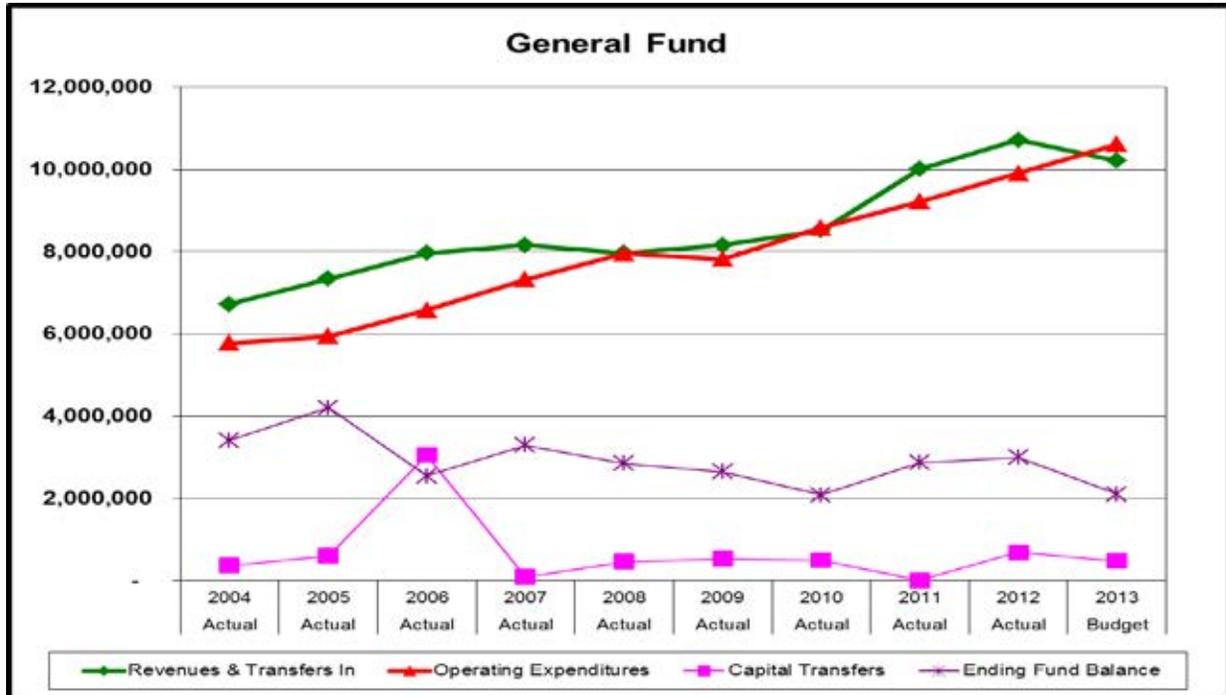
Though the General Fund balancing over the last number of years had been a challenge, the City did not have to resort to any staff layoffs. In the last couple of years budgets have been balanced with a combination of employee cost of living adjustments, no merit increases, increased employee contributions to medical plans, reduction of the City's 25% of sales tax transfer to capital, reduced subsidies to the Lake Wilderness Golf Course, along with the planned reduction in the General Fund fund balance as represented by the chart below. The chart shows how the City used General Fund cash to help purchase Lake Wilderness Golf Course in 2006 to save it from development, but since 2007 the City has seen its fund balance position diminished some while weathering the recession.



The fund balance depletions have reduced the ending fund balance as a percent of General Fund expenditures from a high at the end of 2005 of 71% to a December 31, 2012 level of 30% and 2013 shows a further reduction. In February 2012 when Standard and Poor's confirmed the City AA+ general obligation bond rating, they provided the following outlook.

"The stable outlook reflects Standard and Poor's anticipation that the city will likely maintain what we consider very strong general fund reserves backed by consistently strong revenue streams. If the district (city) were to significantly draw down its general fund, we could lower the rating."

In addition to this Standard and Poor's concern, the Government Finance Officers Association (GFOA) recommend a fund balance of at least 2 months or 16.7% of expenditures and our neighboring cities which took deep cuts in the past are now reporting General Fund fund balances averaging about 26% of expenditures. The following chart provides the total General Fund picture.



The condition reported for 2013 reflects a conservative budget forecast. For 2012 the budget forecasted a 17% fund balance but the actual was 30%. For 2013 the budget forecast of 20% will hopefully be higher as the City over collects its revenue forecast and under spends its expenditure forecast. The chart notes that except for the 2011 utility tax rate increase from 3.00% to 6.00%, and the 2012 one time only construction sales tax amount and the mid year opening of the Powell Development / Fred Meyer shopping center project, the revenue trend line picture has remained essentially unchanged since 2006! 2013 though will provide a full year of Fred Meyer shopping year revenue plus revenue from the Four Corner's Square project, so the City has a good chance of over collecting revenue even though construction sales tax will be substantially lower than 2012.

During this period the City has maintained a "bare bones" staff that has increased from 38.20 authorized positions in 2006 to 41.05 authorized positions in 2012. This essentially unchanged staffing level increase of 7% has occurred during a time when the population and the demand for services have increased by 4,200 or 22% from 19,140 in 2006 to 23,340 in 2012.

In the long term, the City needs to diversify its revenue sources beyond that created by residential development. The Powell Development / Fred Meyer project is the first step in achieving a diverse revenue stream. Focused and assertive economic development is vital as the City's top priority. This data also serves as the foundation upon which the City needs to take prudent measures related to General Fund expenditures and

open the door to make some fundamental changes now to help support the City in the future.

2012 Results

Any budget is built on the results of the preceding budgetary period. For the City, 2012 was a very good year. This was primarily the result of conservative budgeting that was required, considering the unpredictable economy. In total, the General Fund ended 2012 with a fund balance of \$2,994,340, \$1,212,840 better than budgeted.

General Fund revenues ended the year ahead of budget by \$877,573 or 9%. The 2012 budget included a single family residential (sfr) unit forecast of 70 sfr units. The City ended the year with 159 sfr units permitted. To these sfr units, the City completed 246,663 square feet of commercial space, all in Maple Valley Town Square, the Powell Development / Fred Meyer project. This new commercial development, was partially opened in May 2012, but is not entirely completed until December 2012. The entire development is estimated to generate a net additional \$200,000 of revenue to the City on an annualized basis. This amount considers reduced revenue at other City retail establishments in town. In addition to this retail sales tax, the project generated construction sales tax of about \$180,000 during 2011 and 2012. This amount is one-time only revenue that may not ever be repeated on a single project in Maple Valley.

Other good news in 2012 which is not so good news for 2013 is the State of Washington's privatization of liquor sales. In conjunction with the implementation of a voter approved initiative and the need to balance its budget, the State rescinded its long standing practice of liquor "tax" sharing for one year beginning October 2012. On an annual basis the City received about \$110,000 of liquor "tax" and lost 25% of this in 2012 and 75% in 2013. The positive note for 2012 relates to liquor "profit" sharing where the City received an extra \$60,000 from the sale of the State owned liquor stores. The 2013 amount won't include these one-time only funds and the entire amount of liquor taxes and profits could be in jeopardy as the State struggles to meet its budget deficits.

Tempering the good news related to sales tax and liquor "profits", most other City revenue sources were flat. One notable exception on the downward side was in fines and forfeitures where initial efforts to curb school zone speeding in 2011 worked and provided additional funding in 2011, but the receipt of these funds was not repeated in 2012.

On the General Fund expenditure side the City ended the year below budget by \$353,059 or 3%. This would normally be a good news, but for the last 10 years the City has averaged under expending of the budget by 10%. The 2012 percent reflects the fact that the recessionary budgets are getting tighter and tighter providing, proportionately speaking, less fund balance carry forward. Budget savings are across the board but primarily related to conservative budgeting where all positions are budgeted for as if they were employed for the entire calendar year and received the City's full benefit plan. With fewer vacancies, the City is saving less.

2013 General Fund

The 2013 budget forecasting process began with the finalization of the 2012 budget which identified a potentially available \$35,000 for 2013 program expansion. This amount was quickly eliminated with the State's assumption the City's long standing liquor "tax" share discussed above but mostly affecting 2013. The General Fund took another hit for 2013 with the negotiation of a new municipal court and jail agreement with the City of Kent. In late 2011 the City of Enumclaw notified Maple Valley that they were terminating the court agreement that had existed since Maple Valley incorporation because Maple Valley's share of court usage had grown substantially and was overwhelming their small court house. The City had until December 31, 2012 to find a new venue. The best option identified was the City of Kent, but the combined court and jail cost are about \$190,000 greater than the 2011 amount paid to the City of Enumclaw.

In addition to these costs the following table identified some enhancements that are included in the 2013 Preliminary Budget.

Departments	Pos	Total Request	Revenue/ Cost Reductions	Proprietary Fund Revenue	Net General Fund		
					Time Only	Recurring	Total
Finance							
Finance Director Transition		61,599	-	-	61,599	-	61,599
Information Technology Improvements		110,644	-	110,644	-	-	-
		172,243	-	110,644	61,599	-	61,599
Parks & Recreation							
Lodge Audio Visual Updates	-	35,000	-	35,000	-	-	-
	-	35,000	-	35,000	-	-	-
Public Safety							
Police Automatic Defibrilators (6)		6,500	-	-	6,500	-	6,500
		6,500	-	-	6,500	-	6,500
Public Works							
Street Landscape Contract		70,000	-	-	-	70,000	70,000
SWM Maintenance Worker	1.00	89,601	-	89,601	-	-	-
Vehicle Replacement	-	78,574	2,000	76,574	-	-	-
	1.00	238,175	2,000	166,175	-	70,000	70,000
	1.00	451,918	2,000	311,819	68,099	70,000	138,099

Of the \$451,918 in enhancements, only \$138,099 is funded by the General Fund and only \$70,000 of that is a reoccurring expense. This street landscape contract came from the 2012 Council retreat that identified improving the City's street landscape as a priority that couldn't be accomplished with the existing maintenance staff. Also a one-time only General Fund enhancement for some transition expenses with the retirement of the City's first and only Finance Director on March 31, 2013 is provided. The funds will pay for some job overlap and some benefit pay off amounts. The final General Fund item is for six automatic defibrillators for the City police cars. The other items will be paid for by proprietary fund revenue where funds have been accumulated for technology upgrades, audio visual equipment, vehicle replacement, and a surface water maintenance position to meet Federal NPDES requirements.

These changes could produce a balanced 2013 budget that allows for expansion of about \$18,000 per year. The problem is that at this stage of the budget process, the housing forecast had not been adjusted from the 150 sfr units per year in 2014 through 2018 of the six year forecast to 70 sfr units per year as discussed above which noted that the potential lot inventory at this time does not support 150 sfr, but does support 70 sfr.

Reducing the forecast in those years from 150 sfr units to 70 sfr units brings the possible expansion amount of \$18,000 to a contraction amount of \$520,000! This seems like quite a swing, but the forecast lost 400 sfr units in the period 2014 through 2018. The revenue reduction comes from the fact that each sfr unit generates about \$6,000 of one time only permit fees and construction sales tax and \$875 in ongoing property taxes, utility taxes, franchise fees, State per capita revenue, and local shopping revenue per year beginning the year following construction. The following chart show how the reduction in the sfr permit forecast from what was included in the 2012 Final Budget reduces the City revenue by an average of over \$515,000 per year.

	2013	2014	2015	2016	2017	2018	Total
Original Forecast	70	150	150	150	150	150	820
Revised Forecast	70	70	70	70	70	70	420
Building Permit Fees	4,000						4,000
Construction Sales Tax	2,000						2,000
Property Tax		430	430	430	430	430	2,150
Utility Tax		180	180	180	180	180	900
Franchise fees		35	35	35	35	35	175
Per Capita		30	30	30	30	30	150
Shopping locally		200	200	200	200	200	1,000
	6,000	875	875	875	875	875	10,375
2014		480,000	70,000	70,000	70,000	70,000	760,000
2015			480,000	70,000	70,000	70,000	690,000
2016				480,000	70,000	70,000	620,000
2017					480,000	70,000	550,000
2018						480,000	480,000
	-	480,000	550,000	620,000	690,000	760,000	3,100,000
						Average	516,667

As with all organizations, an assessment of the current budget needed to be done to see if immediate budget cuts could be accomplished. Below are the following items that I proposed that the City not fund in 2013:

Eliminate the 3% merit payroll practice	\$49,000
Eliminate Community Service Agency Emergency Funds	\$15,000
Eliminate Finance Department Overtime	\$ 2,000
Freeze the Police Services Officer position	\$84,000
Eliminate Public Works Appraisal Services	\$ 5,000
Eliminate Volunteer Appreciation Dinner	\$ 8,500
Not fund the per capita portion of the Arts Commission	\$ 5,600
Defer the Neighborhood Reinvestment program	\$20,000

This action saves \$189,100 of annual recurring funds, leaving an additional \$330,900 of annual recurring funds to be found. As I stated to the Council on many occasions,

the City is faced with cutting levels of service in order to balance the City's budget. There is not much "fat" in the budget where levels of service would not be affected. With this stated this budget reflects two important approaches. First, at the Council retreats the City Council stated that its priorities are as follows (in order of importance):

Economic Development
Public Safety
Streets
Parks & Recreation

It was at this time that the idea of a Transportation Benefit District (TBD) seemed like a viable option. With a \$20 fee per licensed vehicle and about 16,000 vehicles in the City, \$320,000 could be generated with the establishment of a district. One option for the TBD would be to use it to fund the entire General Fund shortfall. This could occur by using the TBD to fund the City's Asphalt Overlay program removing it from the City budget and moving an equivalent amount of General Fund capital project transfers to be funded by the Real Estate Excise Tax Fund. Though this was a possibility I did not propose using the TBD to solve the entire General Fund shortfall for the following reasons:

1. Doing that provides no new benefit to the Maple Valley citizen.
2. Both the General Fund and the Real Estate Excise Tax Fund have both been severely hurt by the recession as discussed above. Without the continued capital support of the General Fund, the City will be very limited in its ability to fund any capital program since the current annual REET revenue is approximately equivalent to the City's annual debt service.
3. Eliminating the General Fund transfer to capital removes a cushion that the City has used for a number of years to smooth out the peaks and valleys of local government finance forecasting. This is particularly true presently, as 2012 provided the City with a construction sales tax amount of about \$470,000. This is one time only money is expected to be about \$180,000 in 2013. Using the prior year construction sales tax amount as the General Fund contribution to capital, saves the General Fund about \$125,000 per year on average from the prior model that transferred 25% of total sales tax to capital. This new practice will also use one time only construction sales tax revenue for one time only capital expenditures.

With this action saving \$125,000 of annual recurring funds, \$205,900 of annual recurring funds needed to be found. These brought me to my management philosophy to make sure that the public dollar uses are active, meaning providing services to the public first. I proposed that we look at the bureaucratic core to make changes that will contribute savings to the General Fund budget before making any changes to the levels of service. I mentioned this approach at the May retreat. Unfortunately, many public agencies cut the public services first in order to maintain the bureaucratic core.

The first internal change I proposed was to merge the Public Works and Community Development departments together. The result would provide efficiencies in the

development review processes, where reviews to project plans could occur concurrently, thereby possibly reducing the review time. Also, due to the fact that places for development are limited within the City and that the pace of development has slowed, the opportunity for changes within these two departments existed. Unfortunately, such a merger would require the elimination of one of the department director positions. Since the City's public works director also has a planning background, I proposed that the community development director position be eliminated. This action saved the about \$160,000 per year. The position was eliminated effective December 31, 2012 and all severance pay was recorded as a 2012 expense.

Other changes within the public works and community development departments will have to be done in the near future. The City staff must understand that the building activity is slowing down within the City and staff support for such work will need to be reduced. Since the budget is a guide, I will work with our department directors to assess the workload with the available resources. If changes have to be made during the year, I will make those decisions. However, at this point in time, the amount of work facing the City warrants that the line staff remains in place to meet the current demand and provide public services in land use reviews and building code inspections.

Another area I propose changing is going from in-house legal counsel to contracting out this service to a legal contractor (law firm or attorney). Many of our comparable cities and other cities in the Puget Sound region contract out their legal services. Many of these cities are larger than Maple Valley and have legal budgets less than our current budget for legal services. Most of these cities have legal service budgets ranging from \$160,000 to \$175,000 per year. The City of Covington, our neighbor of about the same population, has a \$60,000 annual legal service budget with \$20,000 budgeted for special circumstances. Issaquah has a \$161,000 annual legal services budget, including contract legal services. Sammamish, Tukwila and Woodinville have annual legal service budgets ranging from \$168,000 to \$175,000 per year, including contract legal services. By including \$175,000 in outside legal services in the City recommended budget, this action would save about \$85,000 per year.

While the City experienced the strong revenue streams during its history due to aggressive residential development, the City enjoyed the privilege of having both contract and in-house counsel. Over the last 4 years, the while the City has had to engage in complicated legal issues relating to the City-County-Yarrow Bay Donut Hole issues, the Black Diamond development transportation impact issues, and the marijuana dispensary land use issue; having an in-house counsel proved beneficial. As all of these issues have resulted in agreements, coupled with the ensuing reduction in development activity with the City, the magnitude of legal issues the City faces should be more routine and less of a magnitude in scope. Our staff will continue to use the WCIA (Washington Cities Insurance Authority) for legal advice relating to personnel and liability questions. This change is a real opportunity for structural savings to the General Fund.

With these changes, the following summarizes the differences between the 2012 and 2013 General Fund budgets:

- \$329,000 decrease is from the freezing of one position and eliminating two positions as discussed above.
- \$ 74,365 increase is for employee cost of living adjustments at 2.43%. This percent is 90% of the August 2011 to August 2012 Seattle consumer price index (CPI-W) per City policy.
- \$ 86,679 is for employee benefit increases, primarily for health insurance and retirement. The City's health insurance provider is passing on an 8% medical rate increase offset by a 2% reduction for the City being recognized as a Well City. The City retirement contribution is as recommended by the State actuary who is projecting a 13% increase from 7.19% of payroll to 8.12% of payroll.
- \$ 88,775 is for increased court and jail cost with transfer of the court venue from the City of Enumclaw to the City of Kent.
- \$ 83,035 is for a 2.5% inflationary cost increase in the City's Police contract with King County. The contract provides the City with 16 dedicated police officers and their support costs.
- \$138,099 for net program enhancements as discussed above.
- \$147,996 is for other increased costs primarily related to inflationary costs in the non-salary and benefit line items.

2013 Capital Funds

The 2013 – 2018 Capital Improvement Program is funded with:

- General Fund transfers per a revised policy described above,
- Street Fund fund balance which will be essentially depleted in 2013,
- transportation and park development impact fees,
- real estate excise taxes (reduced with depressed housing values), and
- grants.

With the reduced housing market, real estate excise tax funds are currently providing an annual revenue stream of less than \$700,000. With annual debt service payments of about \$760,000 and with only \$211,000 being allowed to be funded from transportation impact fee funds, \$549,000 is left for funding from real estate excise taxes or other City funding. The General Fund transfer will fund the majority of the debt service in 2013, but with that being reduced in 2014 assuming less 2013 construction sales tax, the real estate excise taxes will have to pick up the funding with other projects being deferred.

The Capital Improvement Program will be improved with the implementation of the Transportation Benefit District. The City's budget proposes that the Asphalt Overlay program for years beginning in 2014 be funded by the TBD. Because the City will not receive any TBD funding until late in 2013, the City will fund the 2013 asphalt overlay program primarily with the balance of the Street Fund. For the year 2014 -2018, the TBD frees up about \$1,500,000 of Real Estate Excise Tax Funds. From this savings, the Real Estate Excise Tax Fund will assume about \$750,000 of debt service from the General Fund as the General Fund decreases its capital contribution based on prior year construction sales tax transfer leaving \$750,000 of additional Real Estate Excise Tax for use for other purposes.

Though there is a lack of current revenue generation with lower real estate excise tax revenue and lower transportation and park impact fees generated due to less development, the City will begin 2013 with \$10.4 million dollars of capital funds to apply to capital projects. Part of the problem is that the majority of these funds are impact fee funds for which a City match is needed. Of the \$10.4 million, \$8.1 is from transportation and park impact fees. In addition to the funds in the bank, the City is anticipating the receipt of about \$1.3 million dollars of capital grant funds in 2013. These funds will be spent to complete two SR 169 projects: SR 169 - Witte to 228th Avenue SE and SR 169 - SE 264th Street to SE 258th Street that were begun in 2012. It is anticipated that \$5.9 million dollars will be spend on all capital projects in 2013. This amount includes \$754,449 in debt service expenditures. The individual capital projects are listed in the Capital Section of this budget document.

2013 Proprietary Funds

The proprietary funds include the Surface Water Management Fund, the Lake Wilderness Golf Course Fund, and the three Internal Service Funds—Vehicle Rental Fund, Central Service Fund, and Unemployment Trust Fund.

For the Surface Water Management Fund, in 2009 the Council approved a three year annual rate increase for 2010 through 2012. The 2012 rate was established at \$115.02 year per equivalent single family residential unit. No rate increase was proposed for 2013. The three year rate increase is helping to implement the NPDES requirements mandated by the Federal government. To help with the operational side of these requirements, the 2013 budget includes an additional maintenance worker so that the equivalent of two maintenance workers can be assigned to the surface water management function.

For the Lake Wilderness Golf Course Fund, it was hoped that 2012 would be the breaking even year, but the City didn't quite make it and needed a General Fund subsidy of \$32,840 down from the 2011 subsidy of \$91,373 and the 2010 subsidy of \$227,045. For 2013 a subsidy of \$54,637 is budgeted, primarily for \$45,000 of emergency funding, \$15,000 to provide for an electrical upgrade of the pump house and \$30,000 to provide interior repairs to the clubhouse. The bottom line has improved since a 2010 recommendation by the Lake Wilderness Golf Course Task Force and implemented by the City as of April 2011, where green fees and cart fees were increased and the restaurant operation was cut back to predominantly serve the golfer.

For the Internal Service Funds, no internal rate increases are proposed as the fund balances are adequate for future replacement needs.

Outlook for 2014 and Beyond

As the City starts 2013 we must remain cautious as neither short term nor long term budgetary issues are resolved. In the short term, as noted above the City is ended 2012 better than budgeted and has found a way to balance the 2013 budget. In the long term, commercial economic development is needed as new housing has slowed and available inventory of lots and land is diminishing at a faster pace than earlier

projected. Since incorporation the City has depended on residential development and it has served the City well, but can no longer. The City has a number of other large parcels ripe for development and has a new and vibrant economic development committee that is ready to do what it can to encourage additional economic development.

Conclusion

In conclusion I hope the periodic review you have had on the City's financial situation and the steps I have used to balance the budget have helped you understand the rationale behind this budget recommendation. As the staff and I were crafting this budget, I tried to listen to your concerns, your stated Council priorities, and include my concerns about the near term future of our local and national economy. To that end, I have left unchanged the 10% fund balance policy and have stayed with the General Fund transfer to fund capital, though by a slightly different method.

In conclusion, I wish to acknowledge the tremendous amount of work involved in putting together the budget document. Maple Valley's Finance Department, under the steady leadership of Finance Director Tony McCarthy, and the exceptional support work by Sandy Nesper, Ashley Van Dam, and Natalie Oosterhof, are significant reasons why the City is in strong financial shape today. Mr. McCarthy deserves recognition for development of a financial model that has set the City on a steady financial course that avoids crisis management. I relied heavily on Mr. McCarthy's advice, experience, and historic knowledge in compiling this 2013 budget as his retirement the end of this month will make this his last City budget.

I am proud to be part of a City staff that genuinely cares about serving the citizens of Maple Valley in the best way possible. This budget will allow all of the City's staff to continue to serve the community effectively and to assist you in your governing responsibilities.

Respectfully,

David W. Johnston,
City Manager

Budget Process

Budget Calendar

<u>Dates</u>	<u>Council</u>	
5/12/2012	Retreat	City Council Strategic Planning Retreat
6/25/2012	Study	Adoption of Six Year Transportation Improvement Program
7/23/2012	Regular	Presentation of 2012 2nd Quarter Financial Report
8/15/2012		Funding Notification Letters to Community Service Agencies
8/15/2012		Distribution of Budget Worksheets to Departments
8/15-9/6/2012		Department Budget Presentations to City Manager
9/4/2012	Regular	Presentation of 2013 Revenue Projections and Budget Drivers
9/7/2012		Return of Budget Worksheets from Departments Receipt of Funding Requests from Community Service Agencies
9/10-21/2012		Finance Department Presents Preliminary Budget to City Manager
10/8/2012	Study	Discussion of Six-Year Capital Improvement Program
10/22/2012	Regular	Request Council Set Public Hearing on Revenue Sources & Budget (11/13/12)
10/31/2012		Delivery of 2013 Preliminary Budget to Council
11/5/2012	Study	Presentation of 2013 3rd Quarter Financial Report Review of the 2013 Preliminary Budget Review of 2013 Preliminary Property Tax Levy
11/13/2012	Regular	Public Hearing on 2013 Revenue Sources & Budget Continued Review of 2013 Preliminary Budget Request Council Set Date to Fix Final 2013 Budget (12/17/12)
11/19/2012	Study	Continued Review of 2013 Preliminary Budget (Meeting if needed only)
11/26/2012	Regular	Adoption of 2013 Property Tax Levy Continued Review of 2013 Preliminary Budget
12/3/2012	Study	Finalization of Changes to 2013 Preliminary Budget
12/17/2012	Regular	Adoption of 2013 Budget
2/25/2013	Regular	Presentation of 2012 Year-End Financial Report Adoption of 2013 Fund Balance and Carryforward Budget Amendment

How the Budget is Organized

The budget document is organized into three major chapters, supplemented with three supporting chapters including the appendices. The major chapters are:

Revenue Budget provides historical and budgeted information on all City revenue identified both by source (e.g. taxes, fees, etc.) and by fund (e.g. General Fund, Street Funds, etc.). An explanation of how each revenue source is derived and the basis upon which it is calculated is provided in the Revenue Narrative Descriptions section.

Operating Budget provides historical and budgeted information on the cost of providing daily services by budgetary department: City Council, City Manager, Community Development, Finance, Human Services, Parks and Recreation, Public Safety, and Public Works. The Proprietary Funds also are part of the Operating Budget section. The Proprietary Funds include expenditures for two Enterprise Funds: the Surface Water Management Fund and the Lake Wilderness Golf Course Fund and three Internal Service Funds: the Vehicle Rental Fund, the Central Service Fund, and the Unemployment Trust.

In the Operating Budget chapter, the information about each department begins with an overview. A narrative description of the department and its responsibilities is provided (including major accomplishments for the current year and goals and objectives for the budget year), followed in most cases by an organizational responsibility chart and a one-or two-page “snapshot” of the department. The snapshot provides a four-year picture of the department’s staffing, expenditures (summarized), changes to the budget from the previous year, workload indicators, and performance indicators. Following these overviews, detailed expenditure budget data organized according to the Washington State Auditor’s Office “object codes” is provided.

Capital Budget details the City’s budget for capital improvements, not only for the budget year but also for the six-year period that begins with the budget year. The Capital Improvement Plan (CIP) is organized into five program areas: transportation, surface water management, parks and recreation, community facilities, and debt service. Each program includes one or more projects. For each project, a description or map are included along with historical costs and a six-year cost estimates. Also shown are the funding sources for each project that includes identified grants and any borrowing required to fund the project. The entire capital budget is funded with the sources identified.

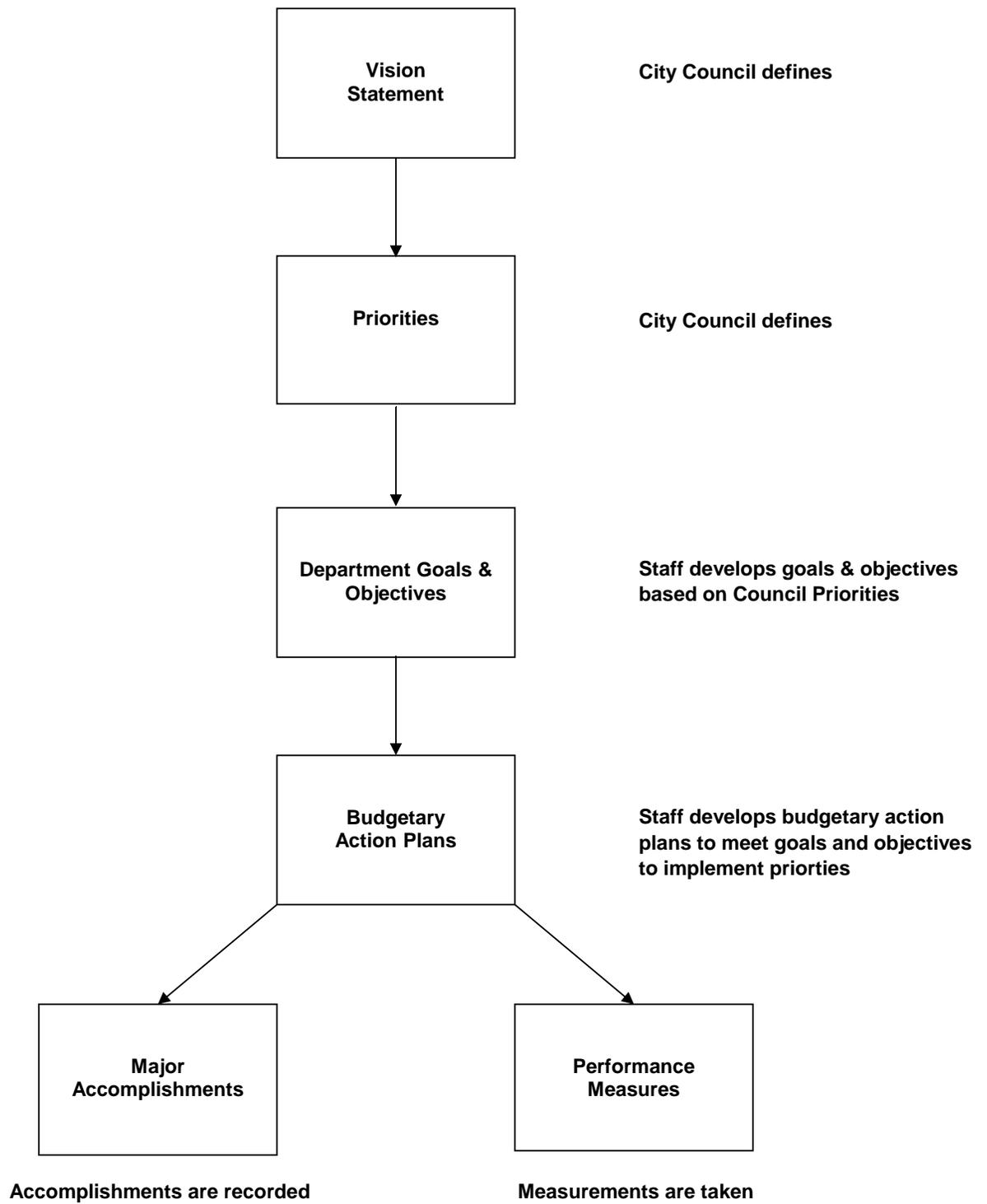
To augment the information in the three major chapters highlighted above, the document also contains these supporting chapters:

The **Introduction** provides general information about the City and the budget development process. It also includes financial policies, budget summaries, program changes, city-wide performance measures, six-year forecasts, a debt forecast, and information on potential additional revenue sources.

The **Fund Summaries** chapter provides consolidated revenue, expenditure and fund balance information about the individual City’s funds. The Fund Summaries provide summary financial information by fund. In some funds the fund balances provide a cushion for financial stability. In other funds the fund balances provide funding for future capital projects expenditures or for vehicle and computer equipment replacement.

The **Appendices** provide 10 years of information about City finances, property and sales taxes, private development activity, potential debt service and capacity, statistics, employee data, salaries and benefits, and a glossary.

Budgetary Planning Process



How the Budget is Developed

Developing the annual budget is an on-going process that begins almost as soon as the Final Budget for the prior year is printed.

ACTUAL PRIOR YEAR FINANCIAL INFORMATION IN CURRENT YEAR BUDGET

For practical and budgetary purposes both governmental and proprietary funds use the modified accrual basis of accounting, with year-end adjustments for debt and capital outlay to convert the proprietary funds to full accrual. Because the City accrues revenues and expenditures, actual revenues and expenditures related to the preceding year are not available until almost two months after year-end. When the books for the preceding year are closed, the information is entered into the prior year column of the budget for the current year. The Final Budget includes adjusted beginning fund balances and any carry forward budget amounts from the preceding year as approved by City Council. These primarily relate to unspent capital projects.

REGULAR PERFORMANCE MONITORING AND BUDGET AMENDMENTS

Throughout the year, budget performance is monitored to evaluate whether both revenues and expenses are on track with what the budget anticipated. The Finance Director provides monthly updates to the City Manager and the City Council, and makes quarterly presentations to the City Council. Amendments to the current year budget, if any, occur in conjunction with the quarterly updates to the City Council.

FUTURE YEAR PRIORITIES

Each summer, the City Council holds an annual retreat at which performance against established goals and objectives is discussed, as well as identification of emerging priorities. The Council reaffirms or modifies its priorities. From those priorities, each department compiles updated goals and objectives.

LONG-TERM PLANNING

The City periodically updates its Comprehensive Plan, which guides long-term investment in facilities and services. The Comprehensive Plan references the Transportation Improvement Plan (TIP) and the Parks, Recreation, Cultural and Human Services Plan which define the capital facility planning processes. The individual plans are updated each year, usually by September 1.

REVENUE FORECAST UPDATE

Because the Finance Department is monitoring revenues and expenses on an on-going basis, minor adjustments to the financial forecast are made throughout the year. However, a concentrated effort is made in August of each year to fully update current year actual financial information together with projections for the coming six years. The update is done in consultation with the department directors, who assist with trend projections.

INITIAL PUBLIC HEARING

Though by State law the City is required to conduct only one public hearing on the budget for the coming fiscal year, the City of Maple Valley conducts an additional hearing early in the budget process to solicit comments from the community service agencies that request funding about their priorities or needs.

How the Budget is Developed, continued

REVIEW OF PROGRAM CHANGES WITH CITY MANAGER

During August and September, the department directors draft program change proposals. The baseline forecast is projected by the Finance Department. The department directors review their current budget and analyze what adjustments may be needed in the coming year. Proposed changes are based either upon the priorities established by the City Council at its annual retreat or upon changes in workload. The department directors have individual meetings with the City Manager to review their proposals for the coming year. The City Manager then communicates his decisions on the requests to the Finance Department as to what to include in each department's budget. The City Manager may also add other program changes.

REVIEW OF INITIAL RECOMMENDATIONS

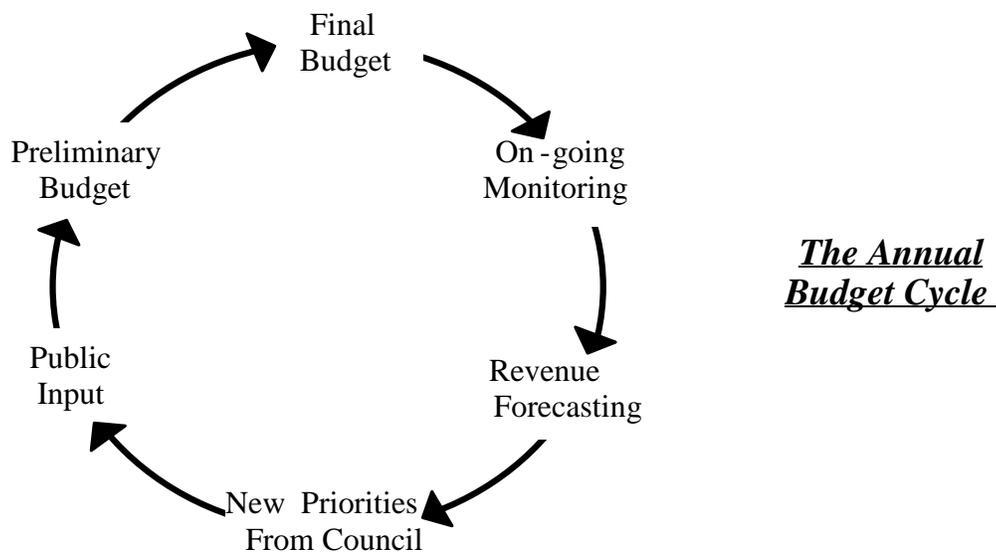
The City Manager reviews with the City Council the proposed changes to the baseline budget and proposed program changes for the coming year. The discussions involve both the coming year's operating budget and the six-year capital plan. Operating costs for each future capital project are identified by project in the "Capital Budget" section and included in the six year General Fund Forecast.

PRESENTATION OF PRELIMINARY BUDGET

By November 1 of each year, the City Manager's Preliminary Budget is delivered to the City Council. By the time the budget is delivered, the contents have already been substantially reviewed by the City Council via study sessions held in the preceding months including: quarterly budget updates, TIP development, revenue forecast update, and the initial review of program change recommendations for the coming fiscal year.

COUNCIL ACTION

The Council reviews the Preliminary Budget in November and holds a public hearing. By law, the Council is obligated to adopt a budget for the coming fiscal year by December 31 of the current year. The Final budget with adjusted beginning fund balances and carry-forward appropriations is printed in early March.



Financial Policies

1.0 Financial Stability Policies

1.1 *Operating Fund Reserves (Balanced Budget)*

The Fund Balance of operating funds will be budgeted at least at **10%** of anticipated operating expenditures for the year. This policy is designed to meet seasonal cash flow, provide a financial cushion, meet emergency needs and provide funds for unforeseen opportunities. A balanced budget is obtained when this criterion is met in both the current budget and the six year forecast.

1.2 *Equipment Replacement Funds*

The City will maintain an adequately funded Vehicle Rental Fund and a Central Service Fund to replace vehicles and computer equipment at their scheduled replacement time. This policy is designed to provide funds to replace equipment as it wears out without creating financial stress or incurring debt.

1.3 *Insurance Programs*

The City will maintain an actuarially sound self insurance program for unemployment, will cover worker's compensation claims through the State's Department of Labor & Industries program, and will insure liability, automobile, and property risks through the Washington City's Insurance Authority.

2.0 Operating Budget Policies

2.1 *Council Priorities and Department Goals and Objectives*

The City Council will update its priorities at its annual retreat each year. The staff will use these priorities to develop the following year's goals, objectives, and budget proposals.

2.2 *Conservative Budgeting*

The City will maintain a conservative budgeting philosophy. All new full time positions will be budgeted for a full year with no lapse factor recognized in the budget.

2.3 *Employee Compensation*

The City will maintain a fair and equitable employee compensation program. The program will be competitive with the market to ensure the ability to attract well-qualified applicants for available positions and retain a competent level of staff.

2.4 *Self Supporting Proprietary Funds*

The City will maintain self supporting Proprietary Funds. Self supporting means that user charges will be set to cover all operating costs plus provide sufficient funds to replace depreciable assets as needed.

Financial Policies, continued

2.5 Charging Streets for Drainage Costs

The City will not charge its Street Fund for the amount of impervious surface associated with its streets. Charging for streets would transfer money from the Street Fund to the Surface Water Management Fund and would not generate funds from the State because the State only pays for the actual cost of drainage improvements on limited access State highways.

3.0 Capital Budgeting Policies

3.1 Committed Special Revenue Funds

In addition to committing its real estate excise tax revenue, beginning in 2013 the City will commit its prior year construction sales tax revenue to the funding of its capital improvement plan. For a number of years the City committed 25% of its total sales tax revenue, but a long term relationship to prior year construction sales tax revenue was determined to be a better financial policy.

3.2 Capital Improvement Plan

The City will update its capital improvement plan on an annual basis as required by the Growth Management Act. A preliminary plan will be established early in the budget process with the final capital improvement program being adopted as part of the annual budget adoption process.

4.0 Debt and Cash Management Policies

4.1 Bond Rating

The City will strive to obtain the best bond rating possible. The purpose of this policy is to produce the lowest possible interest rate on each bond sale.

4.2 Debt Capacity

The City will maintain adequate available debt capacity to ensure a funding source for major, high priority projects. The City will not propose any debt issuance that commits it to the usage of more than 30% of its legal debt capacity unless the project to be funded is determined to be a major, high priority project.

4.3 Interfund Borrowing

The City will use interfund borrowing where such borrowing is cost effective to both the borrowing and the lending fund. The purpose of this policy is to eliminate the administrative cost of borrowing when adequate funds are available internally.

4.4 Investment Security & Earnings Maximization

The City will maintain an investment policy that has investment objectives in the following priority order: preservation of capital, liquidity, and yield. The policy identifies the delegation of investment

Financial Policies, continued

authority, ethics and conflicts of interest, and establishes the practice for pre-qualifying financial dealers and institutions. Also included in the policy is a list of authorized and suitable investments, a competitive selection process, collateralization requirements, safekeeping and custody, diversification, internal controls, performance standards, and reporting.

5.0 Revenue Policies

5.1 Aggressive Collection Effort

The City will follow an aggressive policy of collecting all monies due, in a timely manner, consistent with the requirements of State law, and to the extent the collection effort remains cost effective.

5.2 User Charges

The City will review fees and charges on a periodic basis to determine if they are covering, but not exceeding the cost of providing the services. The City will also compare its user charges and tax rates with those of neighboring communities and similar service providers. This policy is designed so that the City can maintain an advantage in attracting businesses and residences to the community.

5.3 Impact Fees

The City will establish and maintain impact fees in appropriate areas to help ensure that new growth pays for the impacts it generates.

6.0 Financial Reporting Policies

6.1 Reporting Improvement

The City will continue to make improvements in its financial reporting, so that information available to the public, the City Council, and the department managers is clear, and the best available for sound financial decisions. The City will produce reports in conformance with the latest in generally accepted accounting principles and pronouncements by the Governmental Accounting Standards Board.

6.2 Performance Measurement

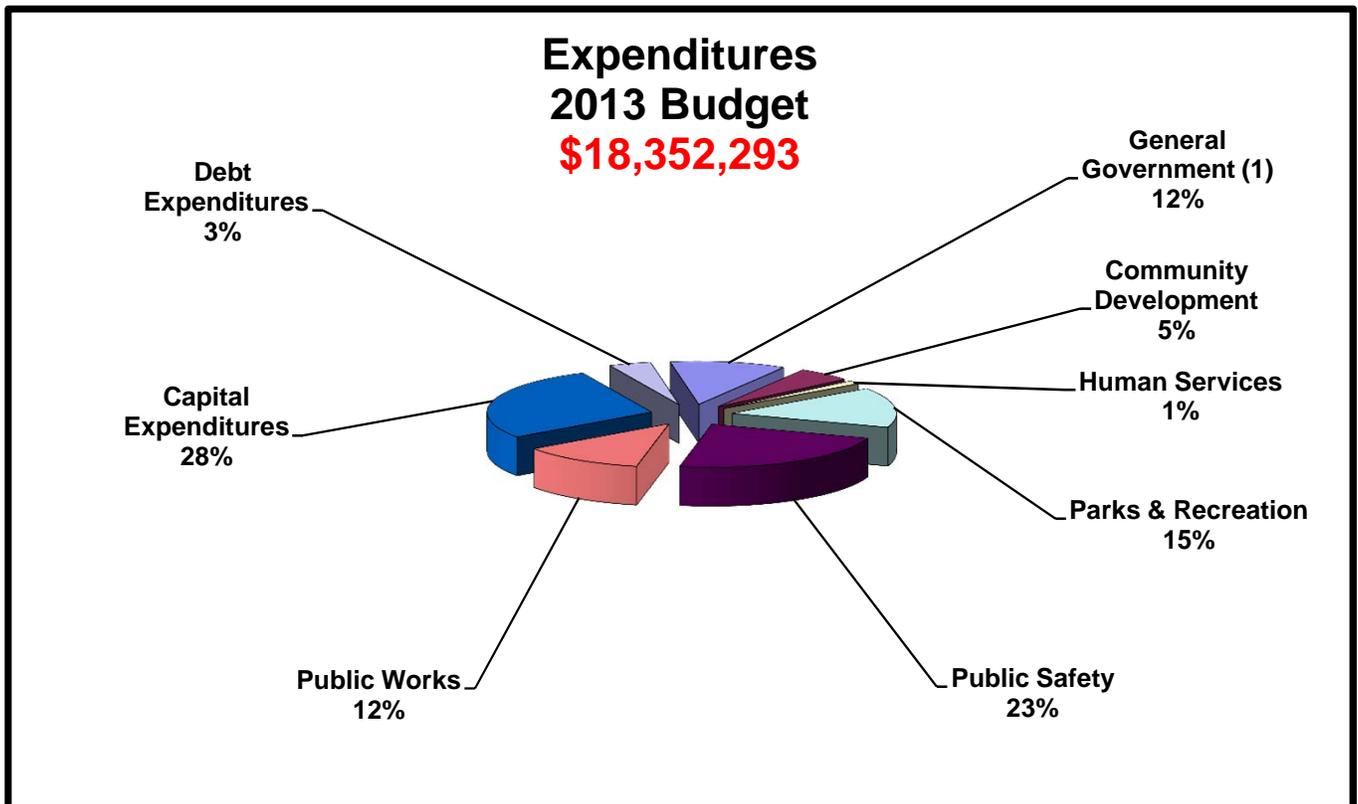
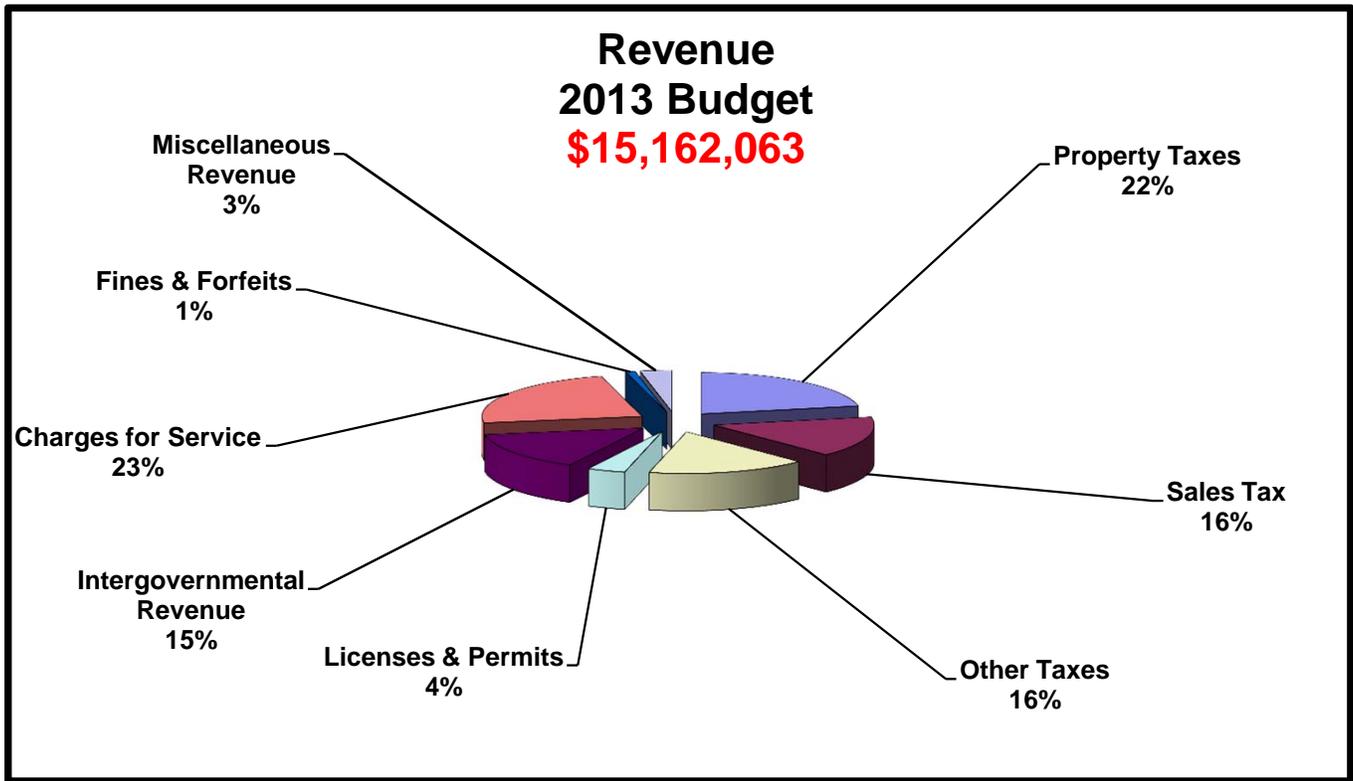
The City will develop a program to evaluate its financial condition and performance related to benchmarking standards and past practices and will implement programs to improve its financial condition and operations.

6.3 Annual Audits

The City will assist the State Auditor's Office in whatever way possible in conjunction with the preparation of the annual audit, and will implement modifications identified by the State Auditor to improve the City's internal control and financial practices.

Budget Summary

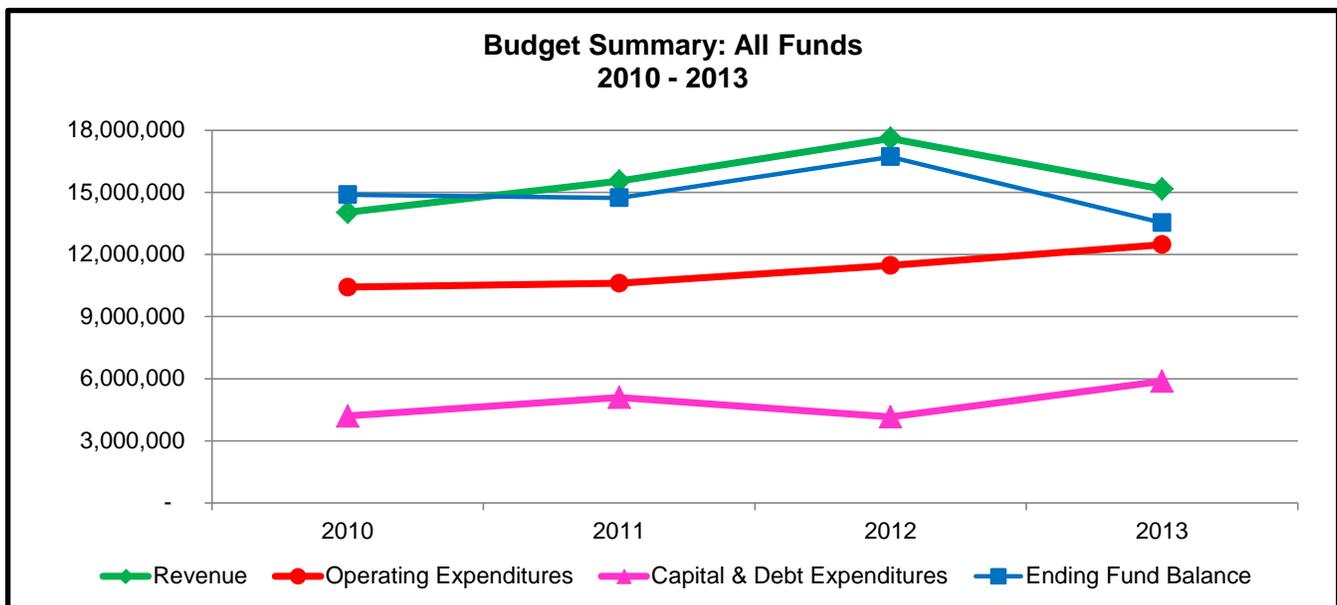
Budget Summary: All Funds



(1) General Government includes net Internal Service Fund revenue over (under) expenditures

Budget Summary: All Funds

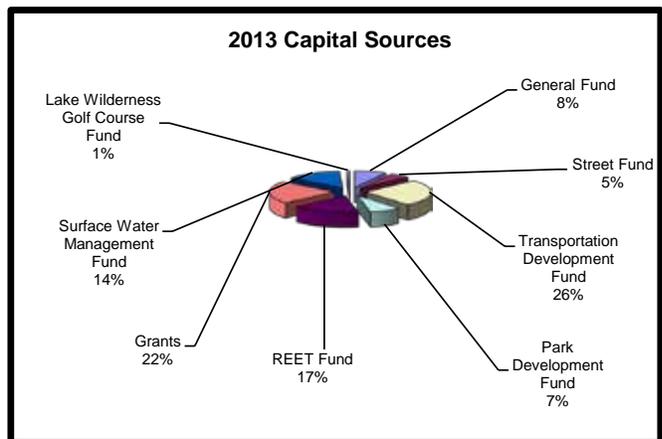
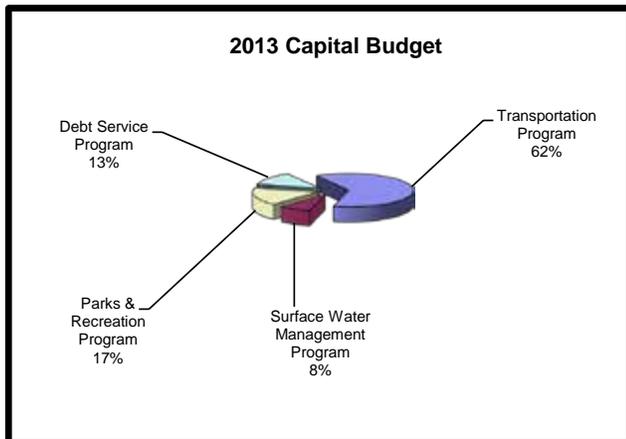
	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual
REVENUE							
Property Taxes	3,049,990	3,139,117	3,205,605	3,200,310	3,320,025	3.6%	3.7%
Sales Tax	1,942,926	2,100,009	2,312,303	2,528,876	2,395,024	3.6%	-5.3%
Other Taxes	1,475,185	2,221,590	2,211,567	2,781,658	2,431,605	9.9%	-12.6%
Licenses & Permits	637,548	782,423	493,388	861,983	580,184	17.6%	-32.7%
Intergovernmental Revenue	2,536,696	1,541,608	3,882,178	3,093,552	2,261,767	-41.7%	-26.9%
Charges for Service	3,715,525	5,046,755	3,783,969	4,535,880	3,545,756	-6.3%	-21.8%
Fines & Forfeits	106,404	176,373	181,558	153,605	145,593	-19.8%	-5.2%
Miscellaneous Revenue	567,298	538,868	490,909	453,529	482,109	-1.8%	6.3%
Total Revenue	14,031,572	15,546,742	16,561,477	17,609,392	15,162,063	-8.4%	-13.9%
% Change from Prior Year Actual	13%	11%	7%	13%	-14%		
EXPENDITURES							
Operating Expenditures							
General Government (1)	1,810,021	1,712,573	2,115,076	1,923,769	2,093,373	-1.0%	8.8%
Community Development	910,052	956,631	1,072,415	1,123,179	981,502	-8.5%	-12.6%
Human Services	273,033	217,842	249,357	232,840	233,309	-6.4%	0.2%
Parks & Recreation	3,056,938	2,606,883	2,762,237	2,570,809	2,752,413	-0.4%	7.1%
Public Safety	2,764,368	3,688,784	4,099,273	3,926,144	4,199,372	2.4%	7.0%
Public Works	1,606,864	1,429,682	1,880,491	1,695,671	2,216,191	17.9%	30.7%
Total Operating Expenditures	10,421,275	10,612,395	12,178,848	11,472,413	12,476,160	2.4%	8.7%
Capital Expenditures	3,438,659	4,333,213	6,450,693	3,389,878	5,121,683	-20.6%	51.1%
Debt Expenditures	761,179	757,096	761,173	761,173	754,449	-0.9%	-0.9%
Total Capital & Debt Expenditures	4,199,838	5,090,309	7,211,866	4,151,051	5,876,132	-18.5%	41.6%
Total Expenditures	14,621,112	15,702,705	19,390,714	15,623,463	18,352,293	-5.4%	17.5%
% Change from Prior Year Actual	9%	7%	23%	-1%	17%		
Revenue over (under) Expenditures	(589,541)	(155,963)	(2,829,237)	1,985,929	(3,190,230)	12.8%	
Beginning Fund Balance	15,477,026	14,887,485	14,731,523	14,731,523	16,717,451	13.5%	13.5%
Ending Fund Balance	14,887,485	14,731,523	11,902,286	16,717,451	13,527,221	13.7%	-19.1%



(1) General Government includes net Internal Service Fund revenue over (under) expenditures

Capital Budget Summary

Description	2010	2011	2012		2013	Funding Source
	Actual	Actual	Budget	Actual	Budget	
Transportation Program						
T6 SR 169 - SR 516 to SE 264th Street	3,473	8,917	-	-	-	
T7 SR 169 - Witte Road to 228th Ave SE	324,332	404,989	1,985,091	1,106,472	878,619	Grt, DC, SWM, TIF, REET
T12 Witte Road & SE 248th St Intersection	2,204,301	1,631,532	135,000	131,506	3,494	Grt, SWM, SF, TIF, REET
T23 Annual Asphalt Overlay Program	205,819	287,629	400,000	250,776	325,000	Street, REET
T24 Miscellaneous Street Improvements	10,078	67,586	100,000	76,832	100,000	REET
T27 Non Motorized Plan	-	-	100,000	96,978	103,022	REET
T28 Witte Road - SE 249th St to SR 516	-	-	-	-	200,000	TIF, REET
T31 SR 169 - SE 264th to SE 258th Street	143,549	415,106	2,314,894	1,348,280	966,614	Grt, DC, SWM, TIF, REET
T32 Lake Wilderness Trail	28,348	160,010	11,642	9,128	2,514	Grt, PIF
T35 Transportation Plan Update	57,108	56,687	-	-	-	
T37 SR 169 & SE 271st PI Intersection	-	-	110,000	65,920	709,080	Grt, DC, TIF, SWM
T38 216th Ave SE - SR 516 to So City Limits	-	-	-	-	367,000	Grt, TIF, SWM
	2,977,009	3,032,456	5,156,627	3,085,891	3,655,344	
Surface Water Management Program						
S10 Water Quality Retrofits	-	-	50,000	1,871	50,000	SWM
S12 Miscellaneous Drainage Improvements	3,452	10,383	250,000	5,370	250,000	SWM
S14 Lake Lucerne Outlet Restoration Project	28,159	34,503	128,679	7,223	162,777	Grant, SWM
	31,611	44,886	428,679	14,464	462,777	
Parks & Recreation Program						
P3 Summit Ballfields	107,252	-	-	-	50,000	Voted Bonds
P5 Lake Wilderness Lodge	13,932	-	-	-	-	
P6 Lake Wilderness Park	-	16,438	498,562	-	808,562	GF, Grant, PIF, REET
P10 Park, Recreation, Culture, and HS Plan	-	-	-	-	100,000	PIF
G3 Restaurant Improvements	37,607	10,513	10,000	2,287	30,000	LWGC
G4 LWGC Special Assessment	12,104	-	-	-	-	
G5 Course Improvements	11,195	11,182	28,623	16,384	15,000	LWGC
	182,089	38,134	537,185	18,672	1,003,562	
Community Facilities						
F1 City Hall Office Space	121,505	-	-	-	-	
F3 Maple Valley Place Legacy Project	-	-	25,000	-	-	
F4 Maintenance Facility / EOC	103,847	1,211,798	258,202	258,167	-	
C1 Youth, Community & Senior Facility	2,555	5,940	-	-	-	
N1 Neighborhood Reinvestment Program	20,043	-	20,000	6,709	-	
A1 Public Art Program	-	-	25,000	5,975	-	
	247,950	1,217,737	328,202	270,851	-	
Debt Service Program						
D2 2000 Bond Issue Debt Service	336,960	-	-	-	-	
D4 Infrastructure Loan DS - Transportation	198,468	197,544	196,621	196,621	195,698	GF, TIF, REET
D5 2005 Bond Refunding Debt Service	225,751	559,551	564,551	564,551	558,751	GF, TIF, REET
	761,179	757,096	761,173	761,173	754,449	
Total Capital Improvements	4,199,838	5,090,309	7,211,866	4,151,051	5,876,132	



Changes from 2013 Preliminary Budget

	Beginning Fund Balance	Revenue	Expenditures	Other Sources (Uses)	Ending Fund Balance
2013 Preliminary Budget	16,179,036	15,317,107	18,493,490	-	13,002,653
Changes discussed with Council					
1 Eliminated revenue from sale of emergency preparedness kits in both 2012 and 2013 as they are now sold by non profit agency as a fund raiser. City still buys items for Emergency Faire, so expenditures not reduced.	(2,023)	(2,023)			(4,046)
2 Moved \$4,000 from Council Retreat budget to Volunteer Recognition budget. No net effect.			-		-
3 Recognized use of external contractor in lieu of Public Works Maintenance staff to hang and take down the lights at the Holiday Lights program. Savings in both 2012 and 2013.	1,086		(9,090)		10,176
4 Reduced Lake Wilderness Golf Course management contract from increased amount included in 2013 Preliminary Budget to same amount as paid in 2012.			(3,056)		3,056
5 Adjusted medical rates to exact amount that continues to reflect that the City is receiving a 2% savings for being an AWC Well City. The 2013 Preliminary Budget had included 5.5% rate increases for medical, dental, and vision. Since the 2013 Preliminary Budget was prepared, the exact 2013 rates have been received which result in a medical, dental, and vision rate increase of 5.1%.			(8,459)		8,459
6 Increased the property tax amount based on the latest new construction and the relevy of prior year refunds as identified on "Levy Limit Worksheet" as provided by the King County Assessor's Office plus an assumed increase in utility value of \$6,000,000.		10,945			10,945
7 As of November 26, 2012, the vacant 0.5 FTE Park Administrative Assistant position was filled at \$20,020 within the range of \$19,052 - \$23,834, but slightly above the budget. Increased amount includes salary and benefit changes.			639		(639)
8 Reduced the property tax amount with receipt of Final Levy Limit Worksheet as provided by the King County Assessor that identified the increase in utility value as \$2,315,419 versus the assumed high amount of \$6,000,000.		(4,819)			(4,819)
9 Fund balance correction from 2010 where formula in budget spreadsheet didn't include a Community Development allocation to the Surface Water Management Fund.	1,850				1,850
Subtotal Changes	913	4,103	(19,967)	-	24,982
2013 Adopted Budget	16,179,949	15,321,210	18,473,524	-	13,027,635
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			(21,241)	(21,241)	-
2013 Budget Ordinance	16,179,949	15,321,210	18,452,283	(21,241)	13,027,635
Separation package for City Attorney and Community Development Director positions	(144,761)		(68,367)		(76,394)
Carryforward Budget Ordinance (to be determined after year end closing)	682,263	(159,147)	(52,864)		575,980

Changes from 2013 Preliminary Budget

	Beginning Fund Balance	Revenue	Expenditures	Other Sources (Uses)	Ending Fund Balance
2013 Final Budget Ordinance	16,717,451	15,162,063	18,331,052	(21,241)	13,527,221
Reclassification of net Internal Service Fund "revenue over expenditures" from expenditures to Other Sources for Budget Ordinance presentation			21,241	21,241	-
2012 Final Budget Summary	16,717,451	15,162,063	18,352,293	-	13,527,221

Explanation of Reclassification

		Page
Charges for Services to Departments		
Vehicle Rental Fund	(187,976)	84
Central Services Fund	(981,222)	86
Unemployment Trust Fund	-	87
Internal Service Fund Expenditures		
Vehicle Rental Fund	158,964	84
Central Services Fund	1,021,475	86
Unemployment Trust Fund	10,000	87
	<u>21,241</u>	

The charges for services are counted as expenditures in the department's budget. These monies are not really spent but rather transferred to the Internal Service Funds for spending later. To avoid double counting the budget summaries eliminate the charges for services in the IS Funds and add back IS fund expenditures. For the Ordinance which is a "Fund" presentation, these amounts have to be added back so that the individual funds include the associated expenditures.

CITY OF MAPLE VALLEY, WASHINGTON

ORDINANCE NO. O-13-530

AN ORDINANCE OF THE CITY OF MAPLE VALLEY, WASHINGTON, AMENDING THE 2013 BUDGET TO ADJUST BEGINNING FUND BALANCES AND TO PROVIDE FOR CARRY-FORWARD AMOUNTS FOR THE GENERAL FUND AND VARIOUS CAPITAL BUDGETS

WHEREAS, the City of Maple Valley is required by RCW 35A.33.075 to have an adopted 2013 Budget; and

WHEREAS, the Maple Valley City Council received the 2013 Preliminary Budget from the City Manager on October 31, 2012 and has reviewed it in its entirety prior to adopting the 2013 Budget on December 17, 2012; and

WHEREAS, the City followed all steps prescribed in State law including holding a public hearing on the proposed 2013 budget on November 13, 2012;

WHEREAS, the City Council desires to amend the 2013 Budget to adjust beginning fund balances and to provide for carry-forward amounts for the General Fund and various capital budgets;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MAPLE VALLEY, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Budget Amendment. The City Council hereby identifies the following carry-forward funds for the 2013 budget as follows: An appropriation reduction for: Severance pay out budgeted in 2013 but moved to 2012, \$68,367; SR169 – Witte Road to 228th Ave SE, \$106,472; SR 169 – SE 264th to 258th Street, \$48,280; and Lake Lucerne Outlet Restoration, \$1,223. An appropriation increase for: SR 169 & 271st Place Intersection, \$44,080; Witte Road – SE 248th Street Intersection, \$3,494; Non-Motorized Plan, \$3,022; Lake Wilderness Trail, \$2,514; and Lake Wilderness Park, \$50,000.

	Approved Budget	Budget Amendment	Amended Budget
General Fund	10,631,575	(68,367)	10,563,208
Capital Projects Funds	5,419,996	(51,641)	5,368,355
Surface Water Management Fund	1,395,599	(1,223)	1,394,376
Lake Wilderness Golf Course Fund	1,005,112		1,005,112
	18,452,282	(121,231)	18,331,051

[Signatures to follow on next page]

Section 2. Amended 2013 Budget. Having identified the carry-forward reductions and addition of funds in Section 1, herein, the Council hereby amends the 2013 Budget to read as follows:

	Beginning Fund Balance	Revenues	Expenditures	Other Sources (Uses)	Ending Fund Balance
General Fund	2,966,797	10,104,317	10,563,208	(432,758)	2,075,148
Special Revenue Funds					
Street Fund	290,791	4,085		(292,794)	2,082
Transportation Impact Fee Fund	6,192,949	587,304		(1,518,779)	5,261,473
Park Development Fund	1,881,388	285,276		(455,128)	1,711,536
Real Estate Excise Tax Fund	2,024,007	671,152		(986,520)	1,708,639
Capital Projects Funds	19,025	1,185,829	5,368,355	4,182,526	19,026
Enterprise Fund					
Surface Water Management Fund	2,668,596	1,364,716	1,394,376	(605,336)	2,033,600
Lake Wilderness Golf Course	0	950,475	1,005,112	54,637	
Subtotal	16,043,553	15,153,154	18,331,051	(54,152)	12,811,504
Internal Service Funds (External Revenue Only)					
Vehicle Rental Fund	240,800	4,434		29,012	274,246
Central Services Fund	336,742	3,724		13,899	354,365
Unemployment Trust	68,813	752		(10,000)	59,565
	16,689,908	15,162,064	18,331,051	(21,241)	13,499,680

Section 3. Severability. Should any section, paragraph, sentence, clause, or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be preempted by State or federal law or regulation, such decision or preemption shall not affect the validity or constitutionality of the remaining portions of this ordinance or its application to other persons or circumstances.

Section 4. Effective Date. A summary of this ordinance shall be published in the official newspaper of the City. The ordinance shall take effect and be in full force five days after adoption and publication.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF MAPLE VALLEY, WASHINGTON ON THIS 25TH DAY OF FEBRUARY, 2013.

William T. Allison, Mayor

ATTEST:

Shaunna Lee-Rice, CMC, City Clerk

APPROVED AS TO FORM:

Jeffrey B. Tarraday, City Attorney

Date of Publication: March 12, 2013

Effective Date: March 17, 2013

Not part of above Ordinance No. O-13-530

General Fund Beginning Fund Balance in the 2012 Final Budget is \$27,544 more than the Budget Ordinance adopted on February 25, 2013. The following items which update General Fund Beginning Fund Balance will be included in the next quarterly budget ordinance. The City Council was made aware of these items at the presentation of this ordinance, but they were not available at the time the ordinance was prepared the previous week.

47,736	Additional December Sales Tax
(15,172)	Reduced reconciliation from KC Sheriff's
(3,962)	Increased Lake Wilderness Lodge Expendit
(1,059)	Increased Lake Management Expenditures
<u>27,544</u>	

2013 Program Enhancements

Department	Positions	Total Request	Revenue/ Cost Reductions	Net Request	Funded by Proprietary Fund Revenue	Net General Fund		
						One Time Only	Recurring	Total
Finance								
Finance Director Transition		61,599		61,599		61,599	-	61,599
Information Technology Improvements		110,644		110,644	110,644	-	-	-
		172,243	-	172,243	110,644	61,599	-	61,599
Parks & Recreation								
Lodge Audio Visual Updates		35,000		35,000	35,000	-	-	-
		35,000	-	35,000	35,000	-	-	-
Public Safety								
Police Automatic Defibrilators (6)		6,500		6,500		6,500	-	6,500
		6,500	-	6,500	-	6,500	-	6,500
Public Works								
Street Landscape Contract		70,000		70,000			70,000	70,000
SWM Maintenance Worker	1.00	89,601		89,601	89,601		-	-
Vehicle Replacement		78,574	2,000	76,574	76,574	-	-	-
	1.00	238,175	2,000	236,175	166,175	-	70,000	70,000
Total Program Enhancements	1.00	451,918	2,000	449,918	311,819	68,099	70,000	138,099

**Program Enhancement Form
2013**

Program Enhancement Title:

Finance Director Transition

Department Name: Finance

Dept Rank: 1

Total Cost: \$ 61,599

Description of Request:

The request provides for three months of transition funding with two Finance Director positions plus provides funds for the existing Finance Director's vacation and sick leave payout. The existing Finance Director's salary is \$10,216 per month with benefits of \$3,291 per month. The existing Finance Director has approximately the equivalent of two months of accumulated vacation leave and per City policy is entitled to a 25% of sick leave payoff if he retires from Washington State PERS.

Justification of Request:

The Finance Director has been with the City since November 1997, the year of the City's incorporation and has unique knowledge of the City finances that need to be passed on to his successor. During the last year much of his knowledge has been past on to both the long standing City Accountant and the new City Accountant hired in mid 2010, but most of the knowledge related to the City's budget and forecasting model has not been past on at this time. The current plan is to hire the new Finance Director to start 1/2/2013 and for the current Director to provide three months of transition assistance. The work involved will be helping the new Accountant close 2012, produce the carryforward budget amendment, and start the 2014 budget worksheets identifying all the information that goes into them.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		Total Cost:	\$ 61,599
		Less Revenues:	
Salaries & Benefits	3 months <u>40,521</u>		
Vacation Payoff	114 <u>6,708</u>		
Sick leave Payoff @ 25%	909 <u>13,346</u>	Less Cost Allocations:	
		Net Project Costs:	\$ 61,599
Cost Reductions:		Expected Recurring Annual Costs	
		Description	Cost
Total Project Cost	\$ 61,599	Total	\$ -

Program Enhancement Form

2013

Program Enhancement Title:

Information Technology Improvements

Department Name: Finance

Dept Rank: _____

Total Cost: \$ 110,644

Description of Request:

Equipment Replacement - \$40,000

- Acquire 3 replacement and upgraded servers
- Upgrade server room including environment protection
- Replace 10 oldest desktop computers on 5 year cycle
- Provide offset backup services
- Provide vulnerability scanning

Software Upgrades - \$70,644

- Completion of Work Order / Fixed Asset System
- Upgrade and Reimplementation of Trakit System
- Purchase of Accounts Receivable Module for Finance System
- Upgrade City Website
- Lodge Audio Visual Updates provided in a separate request

Justification of Request:

The above items will be purchased from the Central Service Fund which is anticipated to have a December 31, 2012 ending fund balance of \$314,448. Funds have been accumulated as replacement costs are less than historical costs. This has allowed the City to upgrade its computer technology, but the City will continually evaluate the appropriateness of the fund balance to meet the City's Information Technology long term needs. • **Acquire 3 replacement servers & upgrade** (\$18,000) - Both City Hall & Parks primary domain controller server/backup server are over 4 years old. These servers do not have a pci express slot to connect to new digital tape loader for offsite backups. The third server used for managing virtual server infrastructure is over 4 years old and cannot perform as needed due to processing & memory. • **Upgrade Server Room & Environmental Protection** (\$5,000) - Currently the server racks that came with the building have wheels underneath them, which is not good for earthquakes. They need to be anchored to the ground. Fire suppression system does not take heat of room into consideration; therefore sprinklers can go off, even on an accidental fire alarm. • **Replace 10 of the oldest desktops** (\$13,000) - City did not replace any desktops in 2012 as other projects like setting up Public Works Maintenance and the Emergency Operation Center became a priority. Older systems are running extremely slow as the hardware cannot keep up with software updates. With 50+ desktops/laptops on a 5 year rotation, we need to replace 10 a year as to not have them all need replacing at the same time. • **Providing Off-Site backup services** (\$2,000) - Having a courier come and take our tapes to off-site location. Location far enough away that during an earthquake they are not next door at the bank that also was destroyed. • **Vulnerability Scanning** (\$2,000) - With 25 static ips & open ports for VPN's, Sportsman Online & Public Works software. Best practice & suggested by WCIA after our Cyber Audit to scan at least annually. • **Completion of Work Order / Fixed Asset System** (\$19,400) - System purchased in 2012 with implementation and final payment in 2013. • **Upgrade and Reimplementation of Trakit** (\$30,000) - Upgrading to new version from version purchased in 2002. Reducing data management to have now Trakit, PW Maintenance Software & GIS will all be integrated. • **Accounts Receivable Module** (\$6,244) - ASP only works on Windows XP, Microsoft is discontinuing support for this OS. Therefore if we have to keep systems running this OS on our network, it will become a security risk. • **Website Update** (\$15,000) - New features will cut down processing time for updates, currently Cerena does 250+ updates monthly. Integration with Facebook, making that process less cumbersome. Ability to host our own videos.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 110,644
Salaries		Less Revenues:	
Benefits @ 40%	-	Less Cost Allocations:	
Equipment Replacement & Upgrades	40,000	Net Project Costs:	\$ 110,644
Software	70,644		
Cost Reductions:		Expected Recurring Annual Costs	
		Description	Cost
Total Project Cost	\$ 110,644	Total	\$ -

**Program Enhancement Form
2013**

Program Enhancement Title:

Lodge Audio Visual Updates

Department Name: Parks & Recreation

Dept Rank: _____

Total Cost: \$ 35,000

Description of Request:

- A.** Provide one (1) Panasonic PT-DW730US projector and one (1) Panasonic ET-DLE055 Projector Lens, 1 Year Parts & Labor Warranty (Excluding the Projector Bulb) & 90 Days Warranty on the Projector Bulb. Provide and install one (1) Custom Projector Mount and one (1) Projector with 1 Year Parts & Labor Warranty. (1) Audio and Video (VGA, Composite, HDMI and 3.5mm Stereo Audio) switcher/scaler input wallplate (with HDMI output to the equipment rack) under the projector screen adjacent to the power outlet, provide and install one (1) Custom Audio and Video (VGA, Composite, HDMI and 3.5mm Stereo Audio) switcher/scaler input panel with HDMI output in the equipment rack, provide and install one (1) Four HDMI input (Comcast, DVD Player, Rack Panel & Wallplate) to One HDMI output Distribution Amplifier in the Equipment Rack, provide & install two (2) HDMI over twisted pair transmitters and receivers. Labor & Material to connect the Audio inputs from the Wallplate, Rack Panel, DVD Player & Comcast box to the Aux Input of the Digital Signal Processor & 1 Year Parts & Labor Warranty. 120v ac provided and installed by electrician hired by City.
- B.** Provide Labor and Material to provide and install one (1) wallplate with two speaker interface jacks on the wall under the east windows outside the Main Ballroom, Installation, Programming, and Training with 1 Year Parts & Labor Warranty. Provide two (2) self amplified 15" two-way speakers, two (2) Speaker poles with leveling legs and four (4) 50' Speaker interface cables.

Justification of Request:

- A.** Current system for using DLP projector on main floor is a makeshift set-up with a end table & sometimes a phonebook to prop up the projector to fit image on screen with power cords run across the floor and/or around spiral staircase that create a potential a trip hazard. Current projector does not interface with sound system and does not have enough lumens to display sharp images on the screen. Upgrade to interface with sound system and have built in projector would provide a professional set-up for presentations on the main floor for all of our different user groups and allow for cable TV to be broadcast on the main floor in case of emergency or momentous occasion.
- B.** Currently we offer lakeside ceremonies but do not have a connection outside for our sound system. Many clients booking our venue have expressed the need for an outdoor sound system for lakeside ceremonies. This upgrade to our sound system would allow for use of our current microphones and provide music for lakeside events. 2013 events could have an upcharge for lakeside sound & when setting pricing for 2014 we can build in an upcharge to help offset the cost of adding this feature.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 35,000
Projector & Installation	18,253		
Speakers & Installation	7,156	Less Revenues:	\$ (10,000)
Sales Tax	8.6% 2,185		
Projected Electrical Work	7,406	Less Cost Allocations:	
		Net Project Costs:	\$ 25,000
Cost Reductions:		Expected Recurring Annual Costs	
		Description	Cost
Total Project Cost	\$ 35,000	Total	\$ -

**Program Enhancement Form
2012**

Program Enhancement Title:

Police Automatic Defibrillators

Department Name: Police Department

Dept Rank: _____

Total Cost: \$ 6,500

Description of Request:

The purpose of this program enhancement form is to request a one time amount of \$6000 plus \$500 tax for (costs of equipment) the six additional Automatic Defibrillators (AED's) for use by City of Maple Valley Officers.

Justification of Request:

We currently have two Automatic Defibrillators (AED's) in the City of Maple Valley. Adding 6 more AED's will bring the total number to eight AED's in the City of Maple Valley. As there are currently 16 commissioned officers in the City, that means half of the commissioned staff will be outfitted with AED's. That means that at any given time, an officer with an AED would most likely be on duty. Using an AED's can save a person's life. There are times when a police officer will arrive on scene before the fire department. This has happened at least once in this last year where it appears a life was saved due to the officer's AED. Every second counts.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		Total Cost:	\$ 6,500
		Less Revenues:	_____
Salaries	_____		
Benefits @ 30%	_____	Less Cost Allocations:	_____

	_____	Net Project Costs:	\$ 6,500

Cost Reductions:	_____	Expected Recurring Annual Costs	
	_____	Description	Cost

Total Project Cost	\$ 6,500	Total	\$ 6,500

**Program Enhancement Form
2013**

Program Enhancement Title:

Street Landscape Contract

Department Name: Public Works

Dept Rank: 1

Total Cost: \$ 70,000

Description of Request:

The purpose of this request is to contract with a private company to maintain the landscape medians and strips, the Witte Road roundabout and the City gateway at SR169 and SE 231st St. The work shall include a spring clean-up and an on-going maintenance of vegetation and planting areas. The contract for this work will be competitively bid.

Justification of Request:

Additional park, street and storm water maintenance activities during the spring/summer construction season and a limited staff has constrained the Public Works Department's ability to maintain street landscaping to a standard that meets the expectation of the community. By contracting out to private company, the quality of street landscaping will be enhanced and enable Public Works staff resources to focus on critical maintenance activities.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required		
		Total Cost:	\$ 70,000
		Less Revenues:	
Salaries			
Benefits @	40%		
	-		
		Less Cost Allocations:	
Contract	70,000		
		Net Project Costs:	\$ 70,000
Cost Reductions:		Expected Recurring Annual Costs	
		Description	Cost
Total Project Cost	\$ 70,000	Total	\$ -

**Program Enhancement Form
2013**

Program Enhancement Title:

SWM Maintenance Worker

Department Name: Public Works

Dept Rank: 1

Total Cost: \$ 89,601

Description of Request:

Add a new position of SWM Maintenance Worker 2 in the Public Works Department.

Justification of Request:

The City of Maple Valley is required by the NPDES Phase 2 Permit to maintain surface water management (SWM) facilities, including 4,400 catch basins, 118 surface ponds, 67 miles of pipe, 12 miles of ditch, 6 detention and 15 water quality vaults, fencing, signage and vegetation maintenance. Presently, the Public Works Maintenance staff is comprised of 5 maintenance workers, two of which are assigned to parks maintenance. The additional maintenance worker, together with seasonal employees, will enable the City to maintain its SWM facilities.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 89,601
Salaries	55,842	Less Revenues:	
Benefits	31,759		
Operating Supplies	1,000	Less Cost Allocations:	
Telephone	1,000		
		Net Project Costs:	\$ 89,601
Cost Reductions:		Expected Recurring Annual Costs	
		Description	Cost
Total Project Cost	\$ 89,601	Total	\$ -

**Program Enhancement Form
2013**

Program Enhancement Title:

Vehicle Replacement

Department Name: Public Works

Dept Rank: _____

Total Cost: \$ 76,574

Description of Request:

Replace the following vehicles and equipment with accumulated funds in the Vehicle Replacement Fund.
 2001 GMC Pickup belonging to the Building Division, mileage 54,196.
 2004 Chevrolet Colorado belonging to Public Works Maintenance, mileage 93,094.
 2006 Gator belonging to Public Works Maintenance. 1998
 Speed Trailer originally scheduled to be replaced in 2012 delayed to 2013.

Justification of Request:

The vehicles and equipment are old and have accumulated extra repair costs which have increased about \$30,000 or 60% since 2010. Replacement per schedule on following page is revised as needed based on condition and age. The above items will be purchased from the Vehicle Rental Fund which has a December 31, 2012 ending fund balance of \$240,800. Because the vehicles get limited use based on the City being only 6 square miles, the City continually evaluates whether the fund balance is adequate to meet the City's long term vehicle replacement needs. The six year replacement schedule is shown the facing page.

Summary of Project Costs

Line Item Cost Detail		Analysis of Net Project Costs	
Description of Cost	Amount Required	Total Cost:	\$ 76,574
Salaries	_____	Less Revenues:	_____
Benefits @ 40%	-		_____
2001 GMC Pickup	27,732	Less Cost Allocations:	_____
2004 Chevrolet Colorado	27,732		_____
2006 Gator	9,244		_____
1998 Speed Trailer	13,866		_____
	78,574	Net Project Costs:	\$ 76,574
Cost Reductions:	_____	Expected Recurring Annual Costs	
Trade In Value	(2,000)	Description	Cost
	_____	Annual maintenance	_____
	_____		_____
	_____		_____
	_____		_____
Total Project Cost	\$ 76,574	Total	\$ -

Community Service Agency Funding

Request Summary	2012 Budget	2013 Request	Recommendation		Budget Location
			Not Funded	2013 Funding	
GRANTS FOR POOR AND INFIRM					
MV Food Bank and Emergency Services					Human Services
Request funds to provide food and financial assistance to individuals, \$6,000; to assist with the holiday program \$4,000; to help with operational costs, \$5,000. Grant funds provided to serve poor and infirm.	15,000	15,000		15,000	
	15,000	15,000	-	15,000	
		0%		0%	
Vine Maple Place					Human Services
Requests funds in order to help offset the cost of providing homes and services for single-parent families while they work towards building lives of hope, stability, and greater self-sufficiency. Grant funds provided to serve poor and infirm.	15,000	15,000		15,000	
	15,000	15,000	-	15,000	
		0%		0%	
Total Poor and Infirm Grants	30,000	30,000	-	30,000	
		0%		0%	
CITY CONTRACTS FOR SERVICES					
Greater Maple Valley Community Center					Human Services
Part 1 requests funds to enrich our community through quality human services and social activities. Services provided to elderly and youth.	192,500	192,500	-	192,500	
Part 2 requests pass through of 2% allocation of State shared liquor profits and taxes to fund alcohol and drug pre-assessments in the Tahoma School District.	5,136	4,579		4,579	
	197,636	197,079	-	197,079	
		0%		0%	
Lake Wilderness Arboretum Foundation					Parks & Recreation
Requests funds to support maintaining and renovating the Arboretum grounds including, but not limited to mowing, tree trimming, dangerous tree removal, irrigation expansion, repair and winterization, pest control, repair of structures and application of materials. Funds will also be used to provide education programs, promote tourism, and provide community outreach. In addition the City pays directly for utilities, insurance, and staff support. Services provided are management of City asset and tourism.	34,000	30,000		30,000	
	34,000	30,000	-	30,000	
		-12%		-12%	
Maple Valley Days					Parks & Recreation
Request funds to cover the following expenses: advertising in the Voice of the Valley, insurance, and portable toilets. In addition the City contributes staff time for Parks & Recreation, Public Works, and Police and pays King County for assistance with the parade. Services provided are tourism.	5,000	5,000		5,000	
	5,000	5,000	-	5,000	
		0%		0%	
Maple Valley Farmer's Market					Parks & Recreation
Request funds for operation expenses. Services provided are tourism.	4,500	4,000		4,000	
	4,500	4,000	-	4,000	
		-11%		-11%	

Community Service Agency Funding

Request Summary	2012 Budget	2013 Request	Recommendation		Budget Location
			Not Funded	2013 Funding	
Maple Valley Historical Society					Parks & Recreation
Requests funds for utilities and landscaping which is paid directly by the City. Services provided are management of City assets and tourism.	6,690	6,140		6,140	
	6,690	6,140	-	6,140	
		-8%		-8%	
Maple Valley Youth Symphony Orchestra					Parks & Recreation
Request funds to support concerts in Maple Valley. Services provided are performances at four City concerts.	5,000	5,000		5,000	
	5,000	5,000	-	5,000	
		0%		0%	
Total Other City Contracts	252,826	247,219	-	247,219	
Subtotal	282,826	277,219		277,219	
		-2.0%		-2.0%	
Emergencies and Special Opportunities	15,000	15,000	15,000	-	Human Services
Grand Total	297,826	292,219	15,000	277,219	
		-1.9%		-6.9%	

Performance Measures

It is not about measuring, it is about improving

	2010 Actual	2011 Actual	2012 Actual	2013 Budget
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The City's performance measurement system is not about measuring, it's about **improving**. To do that, the City established some measurement criteria both City wide and for individual departments. The City wide measurements are shown below. The department measures are shown in the individual department budget.

The measurement statistics are easily derived because the financial information and certain statistics have been part of the budget document for a number of years. The measurement process is a matter of dividing one already existing number by another already existing number to determine a new measurement number. The number is not significant in itself. Two things are important: (1) what is the trend and, (2) how the City compares with a benchmark. The trend data helps determine whether the City is improving. The benchmark data provides a comparison to some outside indicator. Most of the benchmarks shown are derived from the average of 7 cities in the Seattle area which the City uses when comparable data is requested. The benchmark cities are: Burien, Covington, Kenmore, Mill Creek, Sammamish, University Place, and Woodinville. As the system is improved, industry standards may become benchmark data.

Each measurement item is evaluated separately below and in the individual departments. In a newly developing City like Maple Valley, the goal may be to increase the measurement number because service improvements are being requested. In a more mature City, the goal may be to decrease the measurement number through the use of productivity enhancements.

City-wide Performance Measures			2011 Benchmark				Note
	AA+	AA+	AA+	AA+	AA+	AA+	
Bond Ratings							(1)
Assessed Value / Capita	\$ 107,468	\$ 100,135	\$ 126,614	\$ 91,857	\$ 93,229		(2)
General Fund Expenditures / Capita	\$ 371	\$ 398	\$ 493	\$ 423	\$ 444		(3)
Total Expenditures / Capita	\$ 645	\$ 685	\$ 872	\$ 669	\$ 771		(4)
General Fund (GF) Fund Balance as % of GF Expenditures	25%	31%	54%	30%	20%		(5)
Outstanding Debt / Capita	\$ 313	\$ 285	\$ 539	\$ 280	\$ 250		(6)
% General Fund Actual Revenues over (under) Budget	6%	14%	-6%	9%			(7)
% General Fund Actual Expenses under Budget	9%	6%	11%	3%			(8)
City Employees / 1000 Population	1.7	1.7	1.7	1.8	1.7		(9)

- (1) The City's Standard & Poor's bond rating was increased in 2008 from A+ to AA+ and was affirmed as a AA+ in February 2012. The City is always striving for a higher bond rating, but being a newer smaller City, much is outside the City's control.
- (2) The change assessed valuation per capita is primarily related to real property inflation/deflation. The city's economic development program, focusing on new commercial activity, will try to increase the amount toward the benchmark level.
- (3) General Fund expenditures per capita have been fairly constant and below the benchmark. Staffing increases in 2011 and 2012 mainly for police officers for which none had been added in over 10 years increased the expenditures per capita.
- (4) Total Expenditures per capita had in the past recognized the City's emphasis on capital improvements, but with less capital funding available, amounts haven't been what they have been in previous years.
- (5) City policy requires a General Fund Fund Balance be at least 10% of expenditures. The City's implements this policy throughout its six year forecast which is based on conservative revenue and expenditure forecasts. Because of this, historical and budgeted amounts are maintained at high levels to insure available funding for on going programs during a downturn in the economy which is bring the percentage closer to the limit.
- (6) Outstanding debt per capita has been decreasing with additional residents from new construction and annexation and no new debt issuance as funding to retire debt has decreased in economic downturn.
- (7) The City has a long history conservative budgeting. On the revenue side, revenue is not anticipated until it is pretty much guaranteed. Until 2007 new single family residential construction exceeded estimates and only minimal commercial construction was included in the forecast. Since 2007 lower than anticipated 2008 and 2009 single family residential permits reduced revenue below the budget, but 2010 saw a stabilization of the revenue forecast.
- (8) The City has a long history of conservative budgeting. On the expenditure side, the City fully funds its budgeted positions and has no vacancy factor. For 2009 - 2011 management decisions including larger employee contributions for dependent health care, but excluding layoffs or pay reductions, and voluntary employee efforts kept expenditures below budget.
- (9) Though slight increase to the City have occurred in 2011, the FTE's per 1000 population has remained about the same. Police positions added in 2011 and 2012 did not effect this number since they are King County contract positions and are not considered City employees.

Six Year Forecast

Forecast Model Description

The City of Maple Valley's forecasting model is designed for a growing residential community. It uses trend data from prior years and adjusts that trend data for anticipated development and other forecasted changes. The issuance of a building permit generates building permit revenue, including transportation and park impact fees designed to help offset the cost of improvements. Within six months, the construction activity generates sales tax revenue. When construction is complete, the increase in assessed valuation leads to increases in property tax revenue. When the property is sold, whether a new property or resale, real estate excise tax is generated. The new occupants connect to utility and cable television services and utility tax revenue and cable TV franchise fees are generated. The new residents also begin shopping locally generating additional sales tax revenue and eventually leading to the construction of new commercial facilities. The new residents also add to the City population upon which distributions of State-shared revenue is based.

The assumptions on the following page produce the revenue forecast. The forecast assumptions are based on historical data but are believed to be conservative mainly because historically the number of permits issued has exceeded the number used for forecasting purposes. In light of current economic conditions this trend needs to be even more closely monitored than in the past. The development forecast is based on preliminarily platted private development data as shown in **Appendix D**. The appendix shows private development activity for the last ten years in addition to commercial projects in process and remaining preliminary plat lots. This current commercial activity and the remaining preliminary plat lots provides a pipeline of new construction activity to support the revenue forecast.

The operating expenditure forecast adds an inflationary adjustment to the prior year's budget or forecast. Sometimes the first year of the departmental forecast is below the current year budget if the current year budget includes some one time studies or large operating capital expenditures which are not going to be reprogrammed in the following year's budget. The operating component of the expenditure forecast includes a separate forecast for the "**Operation and Maintenance Cost of the Capital Improvement Program.**" This operating cost is determined for each individual capital project and is summarized on the page following the General Fund Forecast. Following a determination of forecasted expenditures an amount of "Potential Program Expansion" is calculated based on projected ending fund balance amounts as described below. The "Potential Program Expansion" is forecast to repeat each year at an inflated rate.

The capital expenditure forecast is from the Capital Improvement Plan updated each year. The plan is fully funded with grants, impact fees, debt proceeds, and transfers from other funds. The transportation and park portions of the program are designed to ensure improvements concurrent with, or within six years of, new development. As a part of the Capital Improvement Plan, an estimate is made for each project's impact on the future operation and maintenance cost. As discussed above, these amounts are included in the operating expenditure portion of the forecast.

In addition to the revenue and expenditure forecast, the beginning fund balance forecast is adjusted based on a projection of how the previous year's budgeted ending fund balance will be exceeded by the actual ending fund balance. Because of conservative budgeting the City has usually (not in the last few years) overcollected its revenue budget and has always underspent its expenditure budget. Adding an amount for this overcollection of revenue (**currently 2%**) and underexpenditure of budget (**currently 3%**) to the following year's forecasted beginning fund balance provides a more realistic projected beginning fund balance for each forecasted year. The fund balance assumptions are included with the forecast assumptions on the following page.

With these components of the forecast complete, tests are made to ensure that it complies with applicable financial policies. The two pertinent policies that apply are that: "the fund balance of operating funds will be budgeted at least at 10% of anticipated operating expenditures for the year" and that "the City will commit its prior year construction sales tax revenue to its capital improvement plan." These and other City financial policies are included earlier in this budget document.

With the base revenue and expenditures forecast complete and with a fund balance amount in compliance with City policy, an annual amount available for program expansion can be determined and new programs developed to be presented to City Council for review and direction. Assuming the forecast produced a fund balance amount below policy levels, a "negative amount of program expansion" could be determined and program cuts could be developed and presented to City Council for review and direction. Part of this process involves a review of "Potential Additional Revenue Sources" as identified later in this Introduction. By monitoring the forecast on a regular basis, the City can reduce the budget stress faced by many local governments.

Forecast Assumptions

	Actual 2011	Actual 2012	Budget 2013	Forecast 2014
Development Assumptions				
Single / Multi Family Residential				
Theoretical Lots from Unplatted Sites, Start of Yr	621	621	556	556
Preliminary Plat Lots Approved Start of Year	776	620	526	456
Preliminary Plat Lots Approved During the Yr		65		
Building Permits Issued During the Year	156	159	70	70
Preliminary Plat Lots Approved End of Year	620	526	456	386
Theoretical Lots from Unplatted Sites, End of Yr	621	556	556	556
Average Sales Price of NEW Residential Unit	\$ 286,863	\$ 301,257	\$ 301,257	\$ 305,609
Estimated Residential New Construction	\$ 44,750,628	\$ 47,899,863	\$ 21,087,990	\$ 21,392,606
Non Single / Multi Family Residential				
Square Footage Completed	24,820	246,663	100,000	65,332
Estimated Commercial New Construction	\$ 2,978,400	\$ 26,146,278	\$ 10,600,000	\$ 7,146,842
Total Permitted New Construction	\$ 47,729,028	\$ 74,046,141	\$ 31,687,990	\$ 28,539,448
Property Tax Calculations				
Forecasted New Construction for Property Tax	\$ 45,476,275	\$ 57,362,609	\$ 44,864,953	\$ 27,145,409
Actual New Construction for Property Tax	\$ 26,605,677	\$ 57,519,249	\$ 44,864,953	\$ 27,145,409
Increase in Utility Value		\$ 2,315,419		\$ 868,190
Total New Construction for Property Tax	\$ 26,605,677	\$ 59,834,668	\$ 44,864,953	\$ 28,013,599
Assessed Valuation	\$ 2,296,106,212	\$ 2,143,931,000	\$ 2,219,765,077	\$ 2,279,843,224
Real Property Inflation	-6.90%	-9.23%	1.44%	1.44%
Implicit Price Deflator (IPD) for Property Taxes	2.76%	1.30%	2.40%	2.77%
Base Increase for Property Taxes	1.00%	1.00%	1.00%	1.00%
Lower of IPD or Base Increase for Property Taxes	1.00%	1.00%	1.00%	1.00%
Relevy of Prior Year Refunds	\$ 3,289	\$ 2,867		
Adjusted Levy Amount	\$ 3,139,117	\$ 3,202,316	\$ 3,320,025	\$ 3,422,701
Levy Rate per \$1000 of AV based on PY AV	\$ 1.29	\$ 1.38	\$ 1.55	\$ 1.54
Sales Tax Calculations				
Construction Sales Tax	\$ 330,561	\$ 471,520	\$ 180,795	\$ 162,831
Non Construction Sales Tax	\$ 1,312,281	\$ 1,583,269	\$ 1,870,591	\$ 1,956,650
Total Calculated Sales Taxes	\$ 1,642,842	\$ 2,054,789	\$ 2,051,387	\$ 2,119,481
Total Actual Sales Taxes	\$ 1,642,842	\$ 2,054,789	\$ 2,051,387	\$ 2,119,481
Population Calculations				
Persons per Household Unit	2.95	2.95	2.95	2.95
Population (April 1)	22,930	23,340	23,810	24,016
State Per Capita Distributions	\$ 33.69	\$ 35.15	\$ 31.60	\$ 33.87
Inflation Assumptions				
State Pool Investment Rate @ 12/31	0.13%	0.24%	0.24%	1.00%
Self Directed Investment Rate @ 12/31	2.13%	2.18%	2.18%	2.50%
Overall Investment Rate @ 12/31	1.14%	1.00%	1.00%	2.00%
30 Year Fixed Mortgage Rate @ 12/31 (1)	5.50%	5.50%	6.38%	6.38%
Seattle CPI W for August (Inflation)	3.20%	2.70%	3.20%	3.70%
Electric Rates	0.00%	0.00%	1.17%	3.70%
Natural Gas Rates	0.00%	0.00%	0.48%	3.70%
Other Tax and Fee Assumptions				
Utility Taxes	6.00%	6.00%	6.00%	6.00%
School & Fire Impact Administration Fee	\$ 65	\$ 65	\$ 65	\$ 65
Transportation Impact Fees	\$ 3,031	\$ 3,881	\$ 3,986	\$ 4,113
Park Impact Fees	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754
Surface Water Management Fees	\$ 103.02	\$ 115.02	\$ 115.02	\$ 115.02
Residential (SFR) Trips	158	161	71	71
Non SFR Trip Equivalents	579	127	151	99
Total SFR Equivalent Trips	736	288	222	170
Single Family Housing Sales	384	508	508	608
Average Sales Price of ALL Residential Units	275,667	278,251	\$ 278,251	\$ 282,270
Fund Balance Assumptions				
General Fund Revenue above Budget	9.0%	9.0%	2.0%	2.0%
General Fund Operating Expenditures below Budget	5.4%	3.5%	3.0%	3.0%

(1) HSH Associate Financial Publishers

Forecast Assumptions

Forecast

	2015	2016	2017	2018
Development Assumptions				
Single / Multi Family Residential				
Theoretical Lots from Unplatted Sites, Start of Yr	556	556	456	356
Preliminary Plat Lots Approved Start of Year	386	316	346	376
Preliminary Plat Lots Approved During the Yr		100	100	100
Building Permits Issued During the Year	70	70	70	70
Preliminary Plat Lots Approved End of Year	316	346	376	406
Theoretical Lots from Unplatted Sites, End of Yr	556	456	356	256
Average Sales Price of NEW Residential Unit	\$ 310,023	\$ 314,501	\$ 319,044	\$ 323,653
Estimated Residential New Construction	\$ 21,701,623	\$ 22,015,103	\$ 22,333,112	\$ 22,655,714
Non Single / Multi Family Residential				
Square Footage Completed	66,486	69,199	69,717	76,058
Estimated Commercial New Construction	\$ 7,542,098	\$ 8,163,932	\$ 8,553,952	\$ 9,705,330
Total Permitted New Construction	\$ 29,243,721	\$ 30,179,035	\$ 30,887,064	\$ 32,361,044
Property Tax Calculations				
Forecasted New Construction for Property Tax	\$ 26,326,021	\$ 27,089,011	\$ 27,818,977	\$ 28,869,129
Actual New Construction for Property Tax	\$ 26,326,021	\$ 27,089,011	\$ 27,818,977	\$ 28,869,129
Increase in Utility Value	\$ 868,190	\$ 868,190	\$ 868,190	\$ 868,190
Total New Construction for Property Tax	\$ 27,194,211	\$ 27,957,201	\$ 28,687,167	\$ 29,737,319
Assessed Valuation	\$ 2,339,969,814	\$ 2,401,727,924	\$ 2,465,108,096	\$ 2,530,453,947
Real Property Inflation	1.44%	1.44%	1.44%	1.44%
Implicit Price Deflator (IPD) for Property Taxes	3.00%	3.00%	3.00%	3.00%
Base Increase for Property Taxes	1.00%	1.00%	1.00%	1.00%
Lower of IPD or Base Increase for Property Taxes	1.00%	1.00%	1.00%	1.00%
Relevy of Prior Year Refunds				
Adjusted Levy Amount	\$ 3,500,123	\$ 3,576,874	\$ 3,655,378	\$ 3,735,593
Levy Rate per \$1000 of AV based on PY AV	\$ 1.54	\$ 1.53	\$ 1.52	\$ 1.52
Sales Tax Calculations				
Construction Sales Tax	\$ 166,850	\$ 172,186	\$ 176,226	\$ 184,635
Non Construction Sales Tax	\$ 2,052,437	\$ 2,152,756	\$ 2,257,816	\$ 2,367,837
Total Calculated Sales Taxes	\$ 2,219,286	\$ 2,324,942	\$ 2,434,042	\$ 2,552,473
Total Actual Sales Taxes	\$ 2,219,286	\$ 2,324,942	\$ 2,434,042	\$ 2,552,473
Population Calculations				
Persons per Household Unit	2.95	2.95	2.95	2.95
Population (April 1)	24,223	24,430	24,637	24,844
State Per Capita Distributions	\$ 34.14	\$ 33.96	\$ 33.75	\$ 33.69
Inflation Assumptions				
State Pool Investment Rate @ 12/31	2.00%	2.43%	2.43%	2.43%
Self Directed Investment Rate @ 12/31	3.00%	3.50%	3.50%	3.50%
Overall Investment Rate @ 12/31	2.50%	2.51%	2.51%	2.51%
30 Year Fixed Mortgage Rate @ 12/31 (1)	6.38%	6.38%	6.38%	6.38%
Seattle CPI W for August (Inflation)	4.00%	4.00%	4.00%	4.00%
Electric Rates	4.00%	4.00%	4.00%	4.00%
Natural Gas Rates	4.00%	4.00%	4.00%	4.00%
Other Tax and Fee Assumptions				
Utility Taxes	6.00%	6.00%	6.00%	6.00%
School & Fire Impact Administration Fee	\$ 65	\$ 65	\$ 65	\$ 65
Transportation Impact Fees	\$ 4,266	\$ 4,436	\$ 4,614	\$ 4,798
Park Impact Fees	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754
Surface Water Management Fees	\$ 115.02	\$ 115.02	\$ 115.02	\$ 115.02
Residential (SFR) Trips	71	71	71	71
Non SFR Trip Equivalents	101	105	105	115
Total SFR Equivalent Trips	171	175	176	186
Single Family Housing Sales	708	808	908	1,008
Average Sales Price of ALL Residential Units	\$ 286,348	\$ 290,484	\$ 294,680	\$ 298,937
Fund Balance Assumptions				
General Fund Revenue above Budget	2.0%	2.0%	2.0%	2.0%
General Fund Operating Expenditures below Budget	3.0%	3.0%	3.0%	3.0%

(1) HSH Associate Financial Publishers

General Fund Forecast

	2011 Actual	2012 Budget	2012 Actual	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
REVENUES									
Taxes									
Regular Property Tax	3,139,117	3,205,605	3,200,310	3,320,025	3,422,701	3,500,123	3,576,874	3,655,378	3,735,593
Sales Tax									
Locally Generated	1,642,842	1,799,112	2,054,789	1,916,255	2,119,481	2,219,286	2,324,942	2,434,042	2,552,473
.1% Criminal Justice	457,167	513,192	474,087	478,769	534,034	554,120	574,206	594,292	614,378
Utility Tax	1,632,226	1,637,326	1,698,866	1,738,605	1,825,687	1,921,363	2,022,091	2,128,093	2,239,916
Gambling Tax	37,521	38,000	38,828	39,000	40,443	42,061	43,743	45,493	47,313
Total Taxes	6,908,872	7,193,234	7,466,880	7,492,653	7,942,346	8,236,952	8,541,856	8,857,299	9,189,673
Licenses & Permits									
Business Licenses	960	960	1,600	9,565	9,565	9,565	9,565	9,565	9,565
Franchise Fees	304,079	317,674	330,137	332,933	348,250	365,298	383,153	401,852	421,434
Development Permits	477,384	174,754	530,245	237,686	243,578	251,414	257,336	269,706	277,087
Total Licenses & Permits	782,423	493,388	861,983	580,184	601,393	626,277	650,054	681,123	708,086
Intergovernmental Revenue									
State and County Grants	88,382	85,345	115,199	86,847	86,847	86,847	86,847	86,847	86,847
Sales/Use Equalization	52,630	50,000	66,002	56,000	73,477	86,798	100,488	114,556	129,009
Criminal Justice Funding	62,065	64,601	62,829	64,601	65,162	65,723	66,284	66,845	67,406
Motor Vehicle Fuel Tax	477,368	484,970	468,545	481,738	494,259	498,391	487,414	474,923	468,908
Liquor Taxes and Profits	269,934	256,816	313,183	228,965	288,573	297,119	310,062	323,488	334,152
Total Intergovernmental	950,378	941,731	1,025,758	918,151	1,008,318	1,034,877	1,051,094	1,066,659	1,086,322
Charges for Service									
Development Charges	375,791	194,862	424,659	257,920	264,314	272,817	279,243	292,666	300,675
Miscellaneous Charges	388,527	396,354	362,110	368,904	409,988	438,322	466,655	494,989	523,322
Total Charges for Service	764,318	591,216	786,769	626,825	674,302	711,139	745,898	787,654	823,997
Miscellaneous Revenue									
Fines & Forfeits	176,373	181,558	153,605	145,593	146,857	148,122	149,386	150,651	151,915
Investment Earnings	35,669	31,410	27,441	33,338	52,435	71,085	74,824	70,470	62,121
Rents, Leases & Concessions	291,548	322,366	299,110	302,986	314,197	326,765	339,835	353,429	367,566
Other Miscellaneous Revenue	40,578	3,200	14,130	4,587	4,491	4,491	4,491	4,491	4,491
Total Miscellaneous Revenue	544,167	538,535	494,286	486,504	517,980	550,462	568,536	579,040	586,092
TOTAL REVENUES	9,950,158	9,758,103	10,635,676	10,104,317	10,744,339	11,159,708	11,557,439	11,971,775	12,394,170
% Change from Prior Year	18%	-2%	7%	-5%	6%	4%	4%	4%	4%
EXPENDITURES									
General Government	1,769,292	2,023,907	1,951,659	2,072,132	2,087,202	2,170,690	2,257,518	2,347,819	2,441,731
Community Development	956,631	1,072,415	1,123,179	981,502	1,017,818	1,058,531	1,100,872	1,144,907	1,190,703
Human Services	217,842	249,357	232,840	233,309	241,942	251,619	261,684	272,151	283,037
Parks & Recreation	1,594,584	1,735,970	1,630,836	1,792,300	1,858,616	1,932,960	2,010,279	2,090,690	2,174,317
Public Safety	3,688,784	4,099,273	3,926,144	4,199,372	4,348,249	4,522,179	4,703,066	4,891,189	5,086,836
Public Works	893,626	1,046,230	1,009,435	1,284,592	1,332,122	1,385,407	1,440,823	1,498,456	1,558,394
Maintenance & Operation Cost of Capital Improvement Plan					32,000	58,000	266,000	303,000	314,000
Potential Program Expansion									
2014					73,000	75,701	78,729	81,878	85,153
2015						75,701	78,729	81,878	85,153
2016							78,729	81,878	85,153
2017								81,878	85,153
2018									85,153
TOTAL EXPENDITURES	9,120,759	10,227,152	9,874,093	10,563,208	10,990,948	11,530,788	12,276,429	12,875,724	13,474,786
% Change from Prior Year	8%	12%	8%	7%	4%	5%	6%	5%	5%
REVENUES >(<) EXPENDITURE	829,399	(469,049)	761,583	(458,891)	(246,609)	(371,080)	(718,990)	(903,949)	(1,080,616)
OTHER FINANCING SOURCES (USES)									
Transfer in from SWM Fund	54,061	77,974	79,733	101,184	104,422	108,286	112,617	117,122	121,807
Transfer (out to) Capital Prjts Fu	(5,940)	(697,311)	(684,021)	(479,206)	(180,795)	(162,831)	(166,850)	(172,186)	(176,226)
Transfer (out to) LWGC Fund	(91,373)	-	(32,840)	(54,637)	-	-	-	-	-
TOTAL OTHER FINANCING S/(I)	(43,252)	(619,337)	(637,128)	(432,659)	(76,373)	(54,545)	(54,232)	(55,064)	(54,419)
REVENUE & SOURCES >(<)	786,147	(1,088,385)	124,454	(891,550)	(322,982)	(425,626)	(773,222)	(959,013)	(1,135,035)
FUND BALANCE, January 1	2,083,738	2,869,886	2,869,886	2,994,340	2,621,773	2,843,406	2,986,898	2,813,118	2,479,812
FUND BALANCE, December 31	2,869,886	1,781,500	2,994,340	2,102,790	2,298,791	2,417,780	2,213,676	1,854,105	1,344,778

(1) Forecasted Beginning Fund Balance greater than prior year Ending Fund Balance by overcollection of revenue and underexpenditure of budget.

Policy 1.1 - Fund Balance > 10%	31.5%	17.4%	30.3%	19.9%	20.9%	21.0%	18.0%	14.4%	10.0%
Policy 3.1 - Transfer to Capital	0.3%	30.2%	27.0%	20.0%	6.8%	5.9%	5.8%	5.7%	5.6%

Capital Improvement Plan - Maintenance and Operation Forecast

(Amounts in thousands)

Project Name	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
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The following are the estimated maintenance and operation cost of the Capital Improvement Plan identified later in this budget document. The amounts are needed to complete the General Fund Forecast shown on the preceding page below departmental expenditures. The maintenance and operation costs are estimated from the year following completion of the project.

Many projects in the Capital Improvement Plan are large maintenance or redevelopment projects. As such, they improve an existing facility and do not require additional future operation and maintenance cost. Some could even reduce existing maintenance and operation costs. Other projects are for purchase of raw land for current open space and/or future park improvements or facilities. Maintenance and operation costs for these projects are not projected until after completion of the actual park improvement or facility.

Other projects though will increase the maintenance and operations costs. For transportation projects that increase lane miles, additional costs are forecast to provide for such expenditures as street sweeping, street lighting, irrigation, and vegetation maintenance. Currently most of these services are contracted out so the increase is in projected contract increases. For park improvement or facility projects, an estimate of future maintenance and operation cost is provided, this may be in the form of contract services or City positions. In the case of the Community Center, it is anticipated that the non-profit organization that operates the current facility will continue to use their existing funding base to pay for expanded program services. City funds are anticipated to be used to maintain the facilities.

Transportation Program

Maple Valley Highway Corridor

T7 SR 169 - Witte Rd to SE 228th St	12	14	16	18	20
T31 SR 169 - SE 264th to 258th Street	12	14	16	18	20
T37 SR 169 - SE 271st Pl to SE 276th St	8	10	12	14	16
T39 SR 169 Widening (Witte Rd to SE 244th Street)	-	-	-	24	26
Subtotal Maple Valley Hwy	-	32	38	44	74

Other Corridors and Non Corridors

T33 SE 276th Street & 240th Ave SE	-	-	-	5	6
T38 216th Ave SE - SR 516 to So City Limits	-	20	22	24	26
Subtotal Other Corridors and Non Corridors	-	20	22	29	32

Total Transportation Program

32	58	66	103	114
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Parks Program

P3 Summit Ballfields	-	-	200	200	200
Total Parks Program	-	-	200	200	200

Total Maintenance & Operation Cost

32	58	266	303	314
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City Wide Forecast - All Funds

(Amounts in thousands)

	2011 Actual	2012		Total (1) 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
		Budget	Actual							
General Fund										
Beginning Fund Balance	2,084	2,870	2,870	2,994	2,994	2,622	2,843	2,987	2,813	2,480
Revenue	9,950	9,758	10,636	67,932	10,104	10,744	11,160	11,557	11,972	12,394
Operating Expenditures	(9,121)	(10,227)	(9,874)	(71,712)	(10,563)	(10,991)	(11,531)	(12,276)	(12,876)	(13,475)
Transfer In from SWM Enterprise	54	78	80	665	101	104	108	113	117	122
Transfer Out to Capital Projects	(6)	(697)	(684)	(1,338)	(479)	(181)	(163)	(167)	(172)	(176)
Transfer Out to LWGC Enterprise	(91)	-	(33)	(55)	(55)	-	-	-	-	-
Ending Fund Balance	2,870	1,782	2,994	1,345	2,103	2,299	2,418	2,214	1,854	1,345
Special Revenue Funds										
Street Fund										
Beginning Fund Balance	625	388	388	291	291	2	2	2	2	2
Revenue										
Investment Earnings	7	5	3	4	4	0	0	0	0	0
Transfer Out to Capital Projects	(244)	(100)	(100)	(293)	(293)	-	-	-	-	-
Ending Fund Balance	388	292	291	2	2	2	2	2	2	2
Transportation Development Fund										
Beginning Fund Balance	5,372	5,966	5,966	6,193	6,193	5,261	4,789	4,980	4,314	4,382
Revenue										
Developer Contributions	(391)	-	-	-	-	-	-	-	-	-
Transportation Impact Fees	2,232	756	1,117	4,429	519	697	730	778	813	891
Investment Earnings	62	67	54	636	68	105	120	125	108	110
Transfer Out to Capital Projects	(1,310)	(1,472)	(943)	(4,448)	(1,519)	(1,275)	(659)	(1,568)	(853)	1,427
Ending Fund Balance	5,966	5,316	6,193	6,810	5,261	4,789	4,980	4,314	4,382	6,810
Park Development Fund										
Beginning Fund Balance	837	1,307	1,307	1,881	1,881	1,712	1,939	2,071	2,315	1,978
Revenue										
KC Open Space & Regional Tr	43	40	44	45	45					
Park Impact Fees	427	195	512	1,188	224	193	193	193	193	193
Developer Contributions	33	-	-	-	-					
Investment Earnings	16	15	13	258	16	34	48	52	58	50
Transfer Out to Capital Projects	(50)	(217)	6	(1,218)	(455)	-	(109)	-	(588)	(65)
Ending Fund Balance	1,307	1,339	1,881	2,155	1,712	1,939	2,071	2,315	1,978	2,155
Real Estate Excise Tax Fund										
Beginning Fund Balance	3,066	1,446	1,446	2,024	2,024	1,709	1,959	2,249	2,349	2,013
Revenue										
Real Estate Excise Taxes	552	536	1,044	6,544	654	858	1,014	1,174	1,338	1,507
Investment Earnings	35	12	14	266	17	34	49	56	59	50
Transfer Out to Capital Projects	(2,207)	(1,253)	(480)	(5,667)	(987)	(641)	(773)	(1,130)	(1,733)	(403)
Ending Fund Balance	1,446	742	2,024	3,167	1,709	1,959	2,249	2,349	2,013	3,167
Total Special Revenue Fund Balance	9,106	7,689	10,389	12,134	8,684	8,689	9,302	8,981	8,375	12,134

City Wide Forecast - All Funds

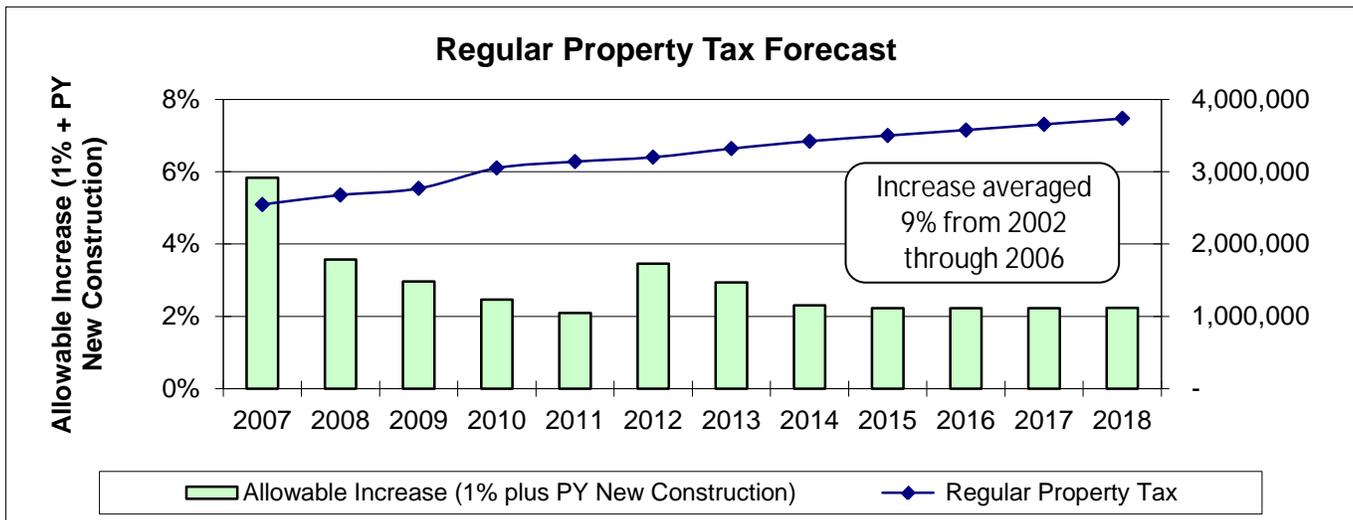
(Amounts in thousands)

	2011 Actual	2012		Total (1) 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
		Budget	Actual							
Capital Projects Fund										
Beginning Fund Balance	0	0	0	19	19	19	19	19	19	19
Revenue										
Intergovernmental Revenue	522	2,605	1,922	11,071	1,186	1,318	-	3,640	300	4,628
Miscellaneous Revenue	1	-	-	2,928	-	-	-	-	-	2,928
Voted Bond Proceeds				23,000	-	8,600	8,000	-	2,200	4,200
Capital Expenditures	(4,267)	(5,983)	(3,357)	(46,496)	(4,614)	(11,458)	(8,950)	(6,154)	(5,095)	(10,225)
Debt Expenditures	(757)	(761)	(761)	(4,520)	(754)	(757)	(754)	(751)	(752)	(751)
Transfer In from General Fund	6	697	684	1,338	479	181	163	167	172	176
Transfer In from Special Revenue	3,811	3,042	1,517	11,625	3,253	1,916	1,542	2,698	3,175	(959)
Transfer In from SWM Enterprise	685	400	-	1,053	450	200	-	400	-	3
Ending Fund Balance	0	0	19	19	19	19	19	19	19	19
Surface Water Management Fund										
Beginning Fund Balance	2,388	2,171	2,171	2,669	2,669	2,116	1,866	1,795	1,293	1,148
Revenue										
Intergovernmental Revenue	26	296	102	113	113					
Charges for Services	1,038	1,176	1,182	7,621	1,225	1,250	1,265	1,279	1,293	1,308
Investment Earnings	39	29	22	222	27	42	47	45	32	29
Operating Expenditures	(536)	(834)	(686)	(6,164)	(932)	(966)	(1,005)	(1,045)	(1,087)	(1,130)
Capital Expenditures	(45)	(429)	(14)	(1,963)	(463)	(300)	(300)	(300)	(300)	(300)
Transfer Out to General Fund	(54)	(78)	(80)	(665)	(101)	(104)	(108)	(113)	(117)	(122)
Transfer Out to Capital Projects	(685)	(400)	-	(1,053)	(450)	(200)	-	(400)	-	(3)
Transfer Out to Internal Service		(55)	(28)							
Ending Fund Balance	2,171	1,877	2,669	929	2,088	1,837	1,765	1,262	1,115	929
Lake Wilderness Golf Course Fund										
Beginning Fund Balance	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)
Revenue										
Charges for Services	943	1,066	925	6,468	950	1,021	1,060	1,102	1,145	1,190
Operating Expenditures	(1,012)	(1,026)	(940)	(6,353)	(960)	(996)	(1,035)	(1,077)	(1,120)	(1,165)
Capital Expenditures	(22)	(39)	(19)	(170)	(45)	(25)	(25)	(25)	(25)	(25)
Transfer In from General Fund	91	-	33	55	55					
Ending Fund Balance	0	1	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Internal Service Funds										
Beginning Fund Balance	516	584	584	646	646	634	647	663	679	696
Operating Income	57	(91)	28	(21)	(21)					
Miscellaneous Revenue	12	6	6	89	9	13	16	17	17	17
Transfer In from Surface Water Management		55	28							
Ending Fund Balance	584	554	646	714	634	647	663	679	696	714
Total All Funds										
Beginning Fund Balance	14,887	14,732	14,732	16,717	16,717	14,074	14,065	14,765	13,785	12,717
Revenue	15,547	16,561	17,609	109,813	15,162	16,310	15,702	20,017	17,328	25,294
Bond & Loan Proceeds	-	-	-	23,000	-	8,600	8,000	-	2,200	4,200
Operating Expenditures	61%	(10,612)	(12,179)	(11,472)	(84,250)	(12,476)	(12,953)	(13,571)	(14,398)	(15,082)
Capital Expenditures	35%	(4,333)	(6,451)	(3,390)	(48,629)	(5,122)	(11,783)	(9,275)	(6,479)	(10,550)
Debt Expenditures	3%	(757)	(761)	(761)	(4,520)	(754)	(757)	(754)	(751)	(751)
Total Expenditures		(15,703)	(19,391)	(15,623)	(137,399)	(18,352)	(25,493)	(23,600)	(21,628)	(27,071)
Ending Fund Balance	14,732	11,902	16,717	15,141	13,527	13,491	14,166	13,155	12,059	15,141

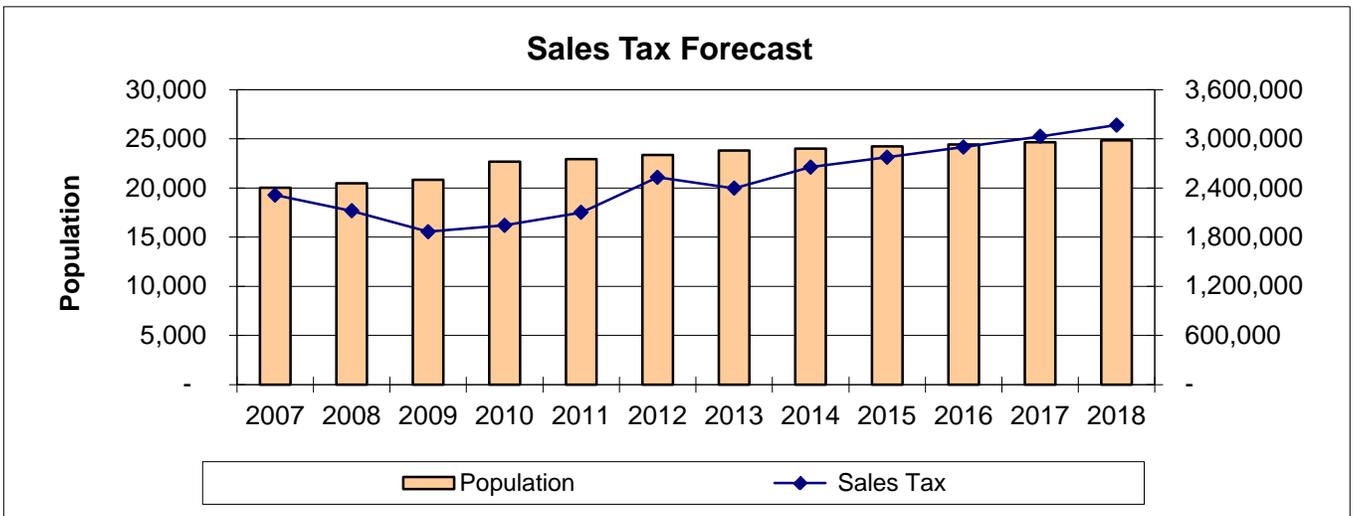
(1) Forecasted Beginning Fund Balance greater than prior year Ending Fund Balance by the forecasted overcollection of revenue and underexpenditure of budget.

(2) Forecasted Beginning Fund Balance greater than prior year Ending Fund Balance by underexpenditure of budget.

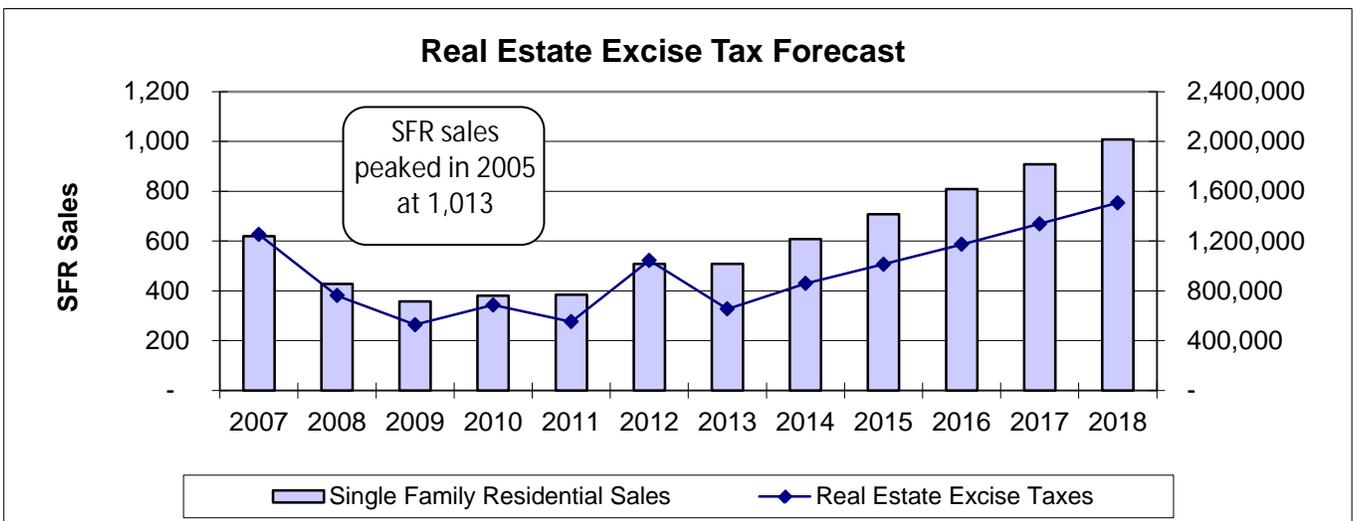
Revenue Forecast Charts



Property tax revenue growth near minimum level of 1% with limited new construction after peak years.

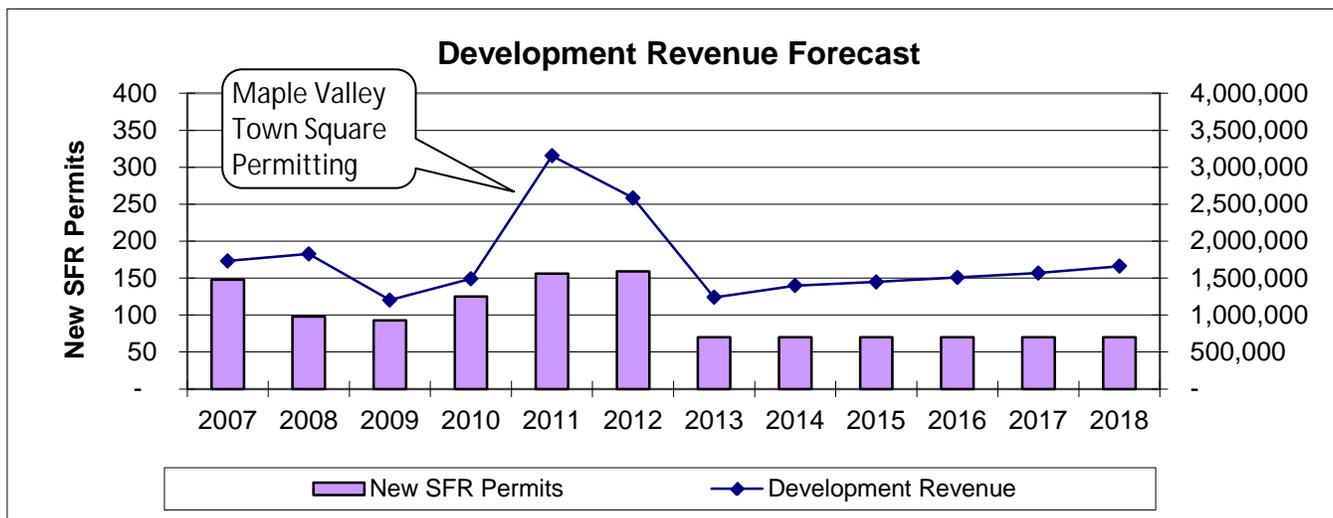


Recession and leakage put sales tax below per capita. Economic development emphasis in the works to bring it back.

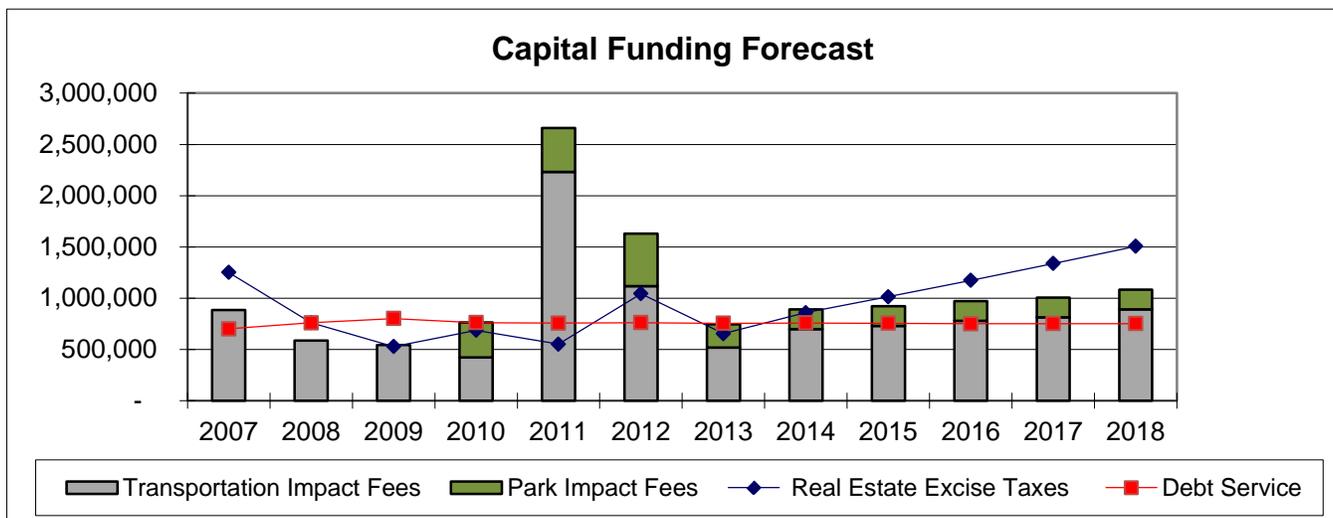


Sales of single family residential units needed to improve so that REET to fund capital improvements.

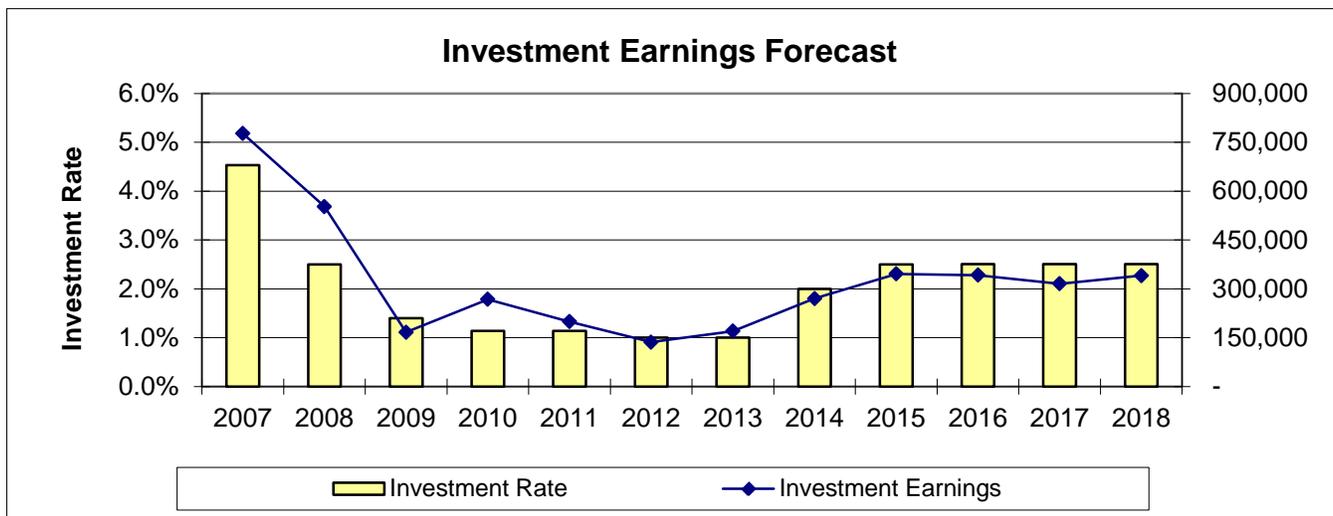
Revenue Forecast Charts, continued



Development revenue above new single family permit level reflects commercial development.

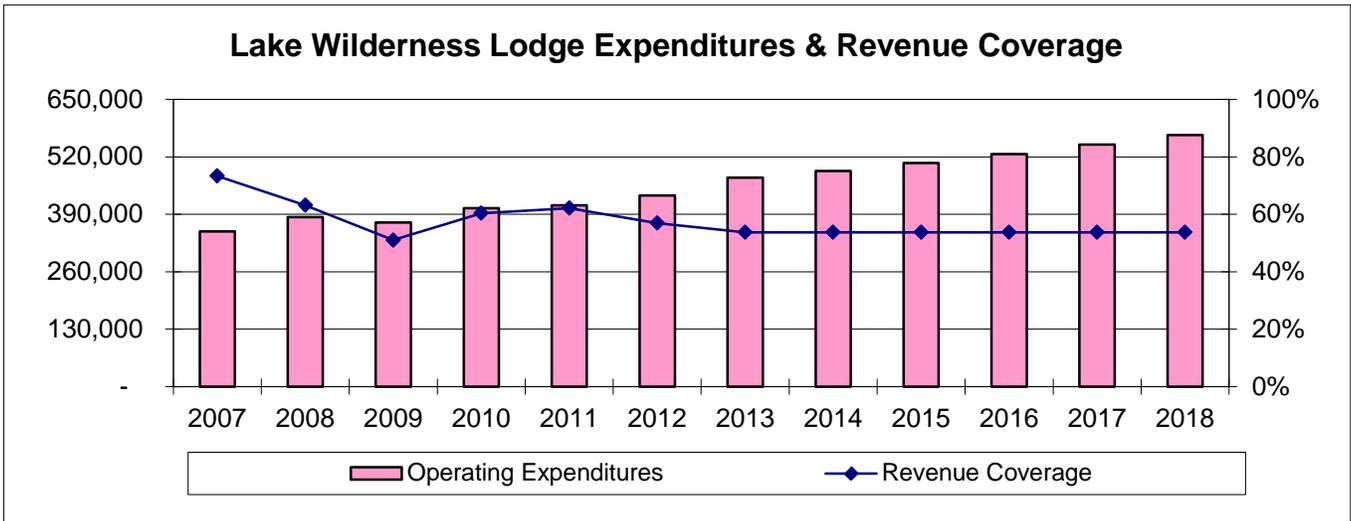


Recent impact fees accumulated with no REET match in depressed housing market, future REET to exceed debt service

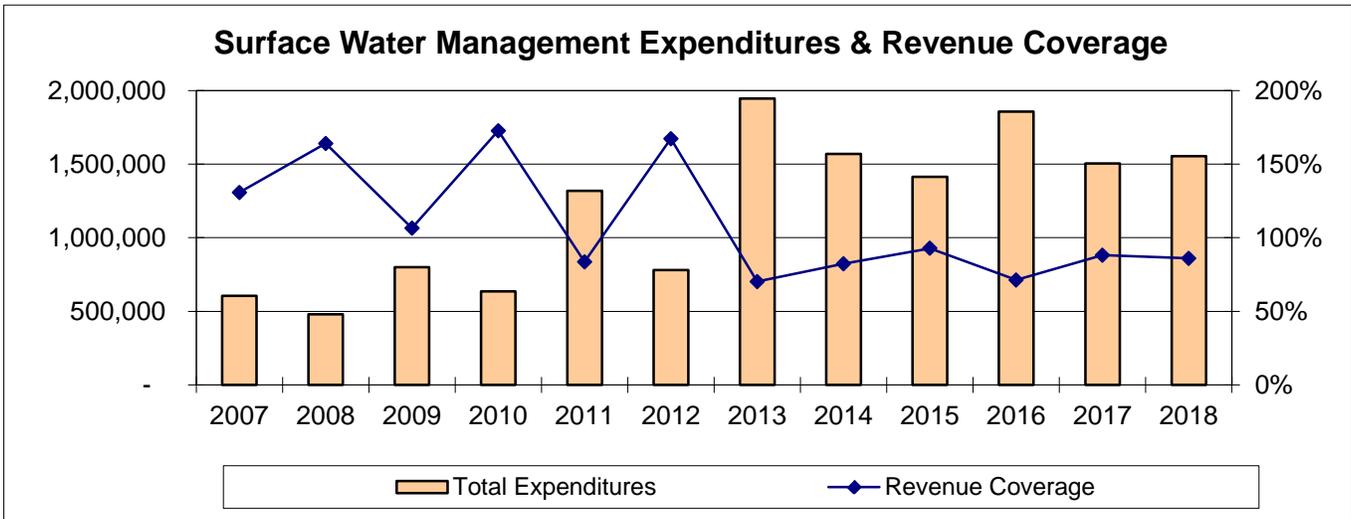


Falling investment rates reduce funds available for all City programs and projects.

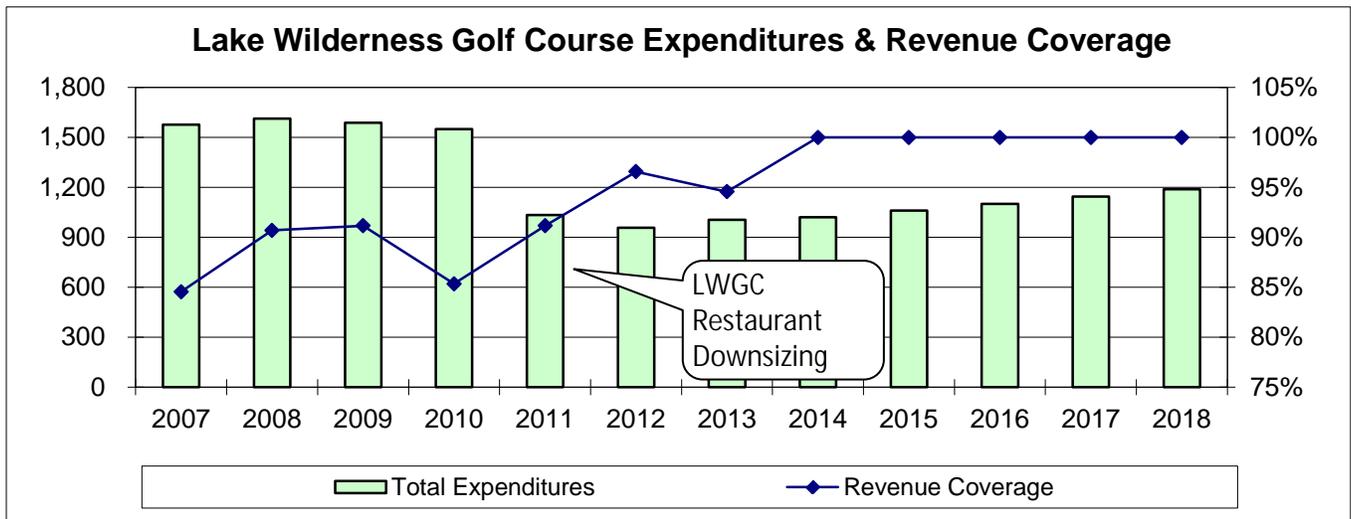
Revenue Forecast Charts, continued



In 2008 & 2009 Lodge underwent a remodel. Recession still affecting the wedding business.



Fund balance and 2010 - 2012 rate increase to cover expenditure requirements of NPDES program.



2011 budget cut restaurant operations to breakeven, CIP identifies capital projects, but not likely unless breakeven.

Debt Forecast

Councilmanic Debt

	Assessed Value (AV)	Capacity @ 1.5% of PY AV	Outstanding Beginning of Year (1)	Rdmptn	New Issues (2)	Outstanding Year End	Available Capacity		Ratio of Debt to Ass'ss'd Value	Ratio of Debt Serv to Gen Fd Revenue
							Capacity	Margin		
Councilmanic Debt Capacity Analysis							Benchmark (3)	5.0%		
2012	2,143,931,000	34,441,593	6,540,072	579,621	-	5,960,451	28,481,142	17%	0.3%	5.4%
2013	2,219,765,077	32,158,965	5,960,451	589,621	-	5,370,830	26,788,135	17%	0.2%	5.8%
2014	2,279,843,224	33,296,476	5,370,830	609,621	-	4,761,210	28,535,267	14%	0.2%	5.7%
2015	2,339,969,814	34,197,648	4,761,210	624,621	-	4,136,589	30,061,060	12%	0.2%	5.6%
2016	2,401,727,924	35,099,547	4,136,589	639,621	-	3,496,968	31,602,580	10%	0.1%	5.5%
2017	2,465,108,096	36,025,919	3,496,968	659,621	-	2,837,347	33,188,572	8%	0.1%	5.5%
2018	2,530,453,947	36,976,621	2,837,347	679,621	-	2,157,726	34,818,896	6%	0.1%	5.5%
2019	2,597,769,782	37,956,809	2,157,726	699,621		1,458,105	36,498,704	4%	0.1%	5.5%
2020	2,667,293,014	38,966,547	1,458,105	719,621		738,484	38,228,063	2%	0.0%	5.5%
2021	2,739,054,741	40,009,395	738,484	184,621		553,863	39,455,532	1%	0.0%	1.4%
2022	2,813,141,525	41,085,821	553,863	184,621		369,242	40,716,579	1%	0.0%	1.3%
2023	2,889,320,616	42,197,123	369,242	184,621		184,621	42,012,502	0%	0.0%	1.3%
2024	2,967,300,484	43,339,809	184,621	184,621		(0)	43,339,809	0%	0.0%	1.2%
2025	3,047,123,279	44,509,507	(0)	-		(0)	44,509,507	0%	0.0%	0.0%
2026	3,128,832,177	45,706,849	(0)	-		(0)	45,706,849	0%	0.0%	0.0%
2027	3,211,500,046	46,932,483	(0)	-		(0)	46,932,483	0%	0.0%	0.0%
2028	3,287,479,997	48,172,501	(0)	-		(0)	48,172,501	0%	0.0%	0.0%
2029	3,353,484,821	49,312,200	(0)	-		(0)	49,312,200	0%	0.0%	0.0%
2030	3,416,500,767	50,302,272	(0)	-		(0)	50,302,272	0%	0.0%	0.0%
2031	3,480,876,649	51,247,512	(0)	-		(0)	51,247,512	0%	0.0%	0.0%
2032	3,546,797,288	52,213,150	(0)	-		(0)	52,213,150	0%	0.0%	0.0%

(1) Outstanding Debt at December 31, 2012:

2005 State Infrastructure Loan SR 169 & SR 516 Projects	2,215,451
2005 Councilmanic Refunding Bonds	3,745,000
Total Outstanding Debt at December 31, 2012	5,960,451

(2) New Issues

Councilmanic Debt (debt service paid with existing City revenue) None

Voted Debt (debt service paid with voter approved property tax levy)

2014 - 2018 Voted Bond Issue for Youth, Community & Senior Facility and Summit Ballfields. Additional funding for these projects will come from City revenue, grants and private contributions. Since bond issue is recommended as a voted issue, allowable debt capacity will come from an additional 1.0% of assessed valuation.

Total New Issues 23,000,000

(3) Percentage is maximum that the rating agencies would like to see. City can't approach this maximum because of other constraints such as debt capacity and ability to make repayments, but City is less than 10% of the maximum and should easily be able to maintain its credit rating on this criteria.

Vehicle Rental Fund - Replacement Schedule

					2013	2014	2015	2016	2017	2018
Estimated Beginning Fund Balance					240,800	274,246	198,375	258,593	135,632	187,756
Annual Replacement Contributions	Assumed Life in Years	7			107,586	111,470	121,016	125,145	139,053	141,270
Investment Interest		1%			2,434	2,742	1,984	2,586	1,356	1,878
Sale of Equipment					2,000					
Total Available Resources					352,820	388,459	321,374	386,324	276,041	330,903
Purchases Detailed Below					78,574	190,084	62,782	250,692	88,286	122,957
Estimated Ending Fund Balance					274,246	198,375	258,593	135,632	187,756	207,947
			Annual Inflation	3.2%						
			Sales Tax	8.6%						

Type	Description	Dept Name	Purchase Date	Cost	2011		Replacement Schedule								
					Cost	Year	2013	2014	2015	2016	2017	2018			
Vehicle	1986 Ford W/Manlift Truck	PW Maint	7/24/2003	6,618											
Vehicle	1993 Int'l Dump Truck	PW Maint	5/5/2004	16,347	55,000	2019	-	-	-	-	-	-	-	-	-
Vehicle	1999 GMC Van	PW Admin	4/15/1999	22,374	24,000	2014	-	28,566	-	-	-	-	-	-	-
Vehicle	2001 GMC Pickup	Building	5/18/2001	17,977	24,000	2013	27,732	-	-	-	-	-	-	-	-
Vehicle	2001 GMC Pickup	Building	5/18/2001	17,977	24,000	2014	-	28,566	-	-	-	-	-	-	-
Vehicle	2004 Chevrolet Colorado	PW Maint	1/31/2004	15,755	24,000	2014	-	28,566	-	-	-	-	-	-	-
Vehicle	2004 Chevrolet Colorado	PW Maint	4/19/2004	17,480	24,000	2013	27,732	-	-	-	-	-	-	-	-
Vehicle	2005 Ford Ranger	Building	1/18/2005	18,456	24,000	2014	-	28,566	-	-	-	-	-	-	-
Vehicle	2006 Chev Silverado (3/4 T)	PW Maint	4/25/2006	17,003	30,000	2015	-	-	36,750	-	-	-	-	-	-
Vehicle	2006 Dodge Caravan	Police	3/31/2011	14,823	20,000	2016	-	-	-	25,195	-	-	-	-	-
Vehicle	2006 Ford Expedition	PW Admin	4/27/2006	31,794	24,000	2017	-	-	-	-	-	31,068	-	-	-
Vehicle	2007 Chevrolet Silverado	PW Maint	1/19/2010	25,998	40,000	2018	-	-	-	-	-	-	-	53,171	-
Vehicle	2007-Ford F450 w/ Hoist	PW Maint	7/31/2006	30,751	40,000	2016	-	-	-	50,390	-	-	-	-	-
Vehicle	2004 Chevrolet Dump Truck	PW Maint	12/21/2011	45,367	50,000	2020	-	-	-	-	-	-	-	-	-
				298,721	403,000		55,464	114,265	36,750	75,586	31,068	53,171			
Equipmnt	1993 John Deere Backhoe	PW Maint	5/5/2004	21,243	50,000	2012	-	-	-	-	-	-	-	-	-
Equipmnt	2004 Caterpillar 420D Backho	PW Maint	5/30/2012	52,128	55,000	2022	-	-	-	-	-	-	-	-	-
Equipmnt	2007-Ford F450 Snow Plow F	PW Maint	7/31/2006	6,473	8,000	2017	-	-	-	-	10,356	-	-	-	-
Equipmnt	Mower-Deweze Terrain	PW Maint	8/9/2010	33,878	35,000	2018	-	-	-	-	-	-	-	46,524	-
Equipmnt	1993 Butler Tilt Trailer	PW Maint	5/5/2004	5,189			-	-	-	-	-	-	-	-	-
Equipmnt	Utility Trailer-Tilt Bed	PW Maint	2/10/2010	3,249	3,500	2015	-	-	4,288	-	-	-	-	-	-
Equipmnt	Ballfield Groomer	Parks Maint	3/31/2010	3,135	3,250	2015	-	-	3,981	-	-	-	-	-	-
Equipmnt	1999 Wacker Roller	PW Maint	1/13/2011	3,258	5,000	2015	-	-	6,125	-	-	-	-	-	-
Equipmnt	Boom Mower Head	PW Maint	9/30/2008	8,022	10,000	2016	-	-	-	12,598	-	-	-	-	-
Equipmnt	Chipper-1990	PW Maint	9/30/2004	4,143	5,000	2014	-	5,951	-	-	-	-	-	-	-
Equipmnt	Debris Loader	PW Maint	10/31/2007	3,412	4,000	2014	-	4,761	-	-	-	-	-	-	-
Equipmnt	Excavator Bucket	PW Maint	3/24/2009	1,491	2,000	2014	-	2,381	-	-	-	-	-	-	-
Equipmnt	Gator	PW Maint	4/30/2007	6,204	8,000	2013	9,244	-	-	-	-	-	-	-	-
Equipmnt	Gator Utility with Power Lift	PW Maint	7/31/2004	5,695	8,000	2014	-	9,522	-	-	-	-	-	-	-
Equipmnt	John Deere-Digging Bucket	PW Maint	3/20/2007	1,170	2,000	2017	-	-	-	-	2,589	-	-	-	-
Equipmnt	John Deere-Ditching Bucket	PW Maint	3/20/2007	1,360	200	2017	-	-	-	-	258.90	-	-	-	-
Equipmnt	Mini Excavator	PW Maint	1/28/2009	29,607	35,000	2014	-	41,659	-	-	-	-	-	-	-
Equipmnt	Mower Tractor - John Deere	PW Maint	5/23/2006	21,500	32,000	2016	-	-	-	40,312	-	-	-	-	-
Equipmnt	Trailer-Iron Eagle	PW Maint	4/12/2006	1,955	3,000	2015	-	-	3,675	-	-	-	-	-	-
Equipmnt	Electric Golf Cart	Recreation	9/19/2007	4,356	9,700	2014	-	11,545	-	-	-	-	-	-	-
Equipmnt	1990 Beuthling BT3 Trailer	Streets - RS	12/16/2005	2,732	3,500	2018	-	-	-	-	-	-	-	4,652	-
Equipmnt	De-Icer Storage Tank	Streets - RS	10/22/2009	5,162	8,000	2019	-	-	-	-	-	-	-	-	-
Equipmnt	Mower Tactor - 2003 John De	Streets - RS	8/1/2003	62,013	75,000	2016	-	-	-	94,482	-	-	-	-	-
Equipmnt	Oil Injected Rammer	Streets - RS	12/27/2005	3,101	3,500	2015	-	-	4,288	-	-	-	-	-	-
Equipmnt	Sander-5 yard	Streets - RS	10/1/2009	1,095	20,000	2020	-	-	-	-	-	-	-	-	-
Equipmnt	Sander/Spreader	Streets - RS	10/31/2009	3,326	5,000	2016	-	-	-	6,299	-	-	-	-	-
Equipmnt	De-Icer Unit	Streets - RS	11/24/2009	2,044	5,000	2016	-	-	-	6,299	-	-	-	-	-
Equipmnt	Trailer - Water	Streets - RS	8/17/2000	2,875	4,000	2019	-	-	-	-	-	-	-	-	-
Equipmnt	Trailer - Speed Monitor	Streets-Trf	6/18/1999	9,725	12,000	2013	13,866	-	-	-	-	-	-	-	-
Equipmnt	Mower - Goundsmaster	LWGC	6/30/2008	31,968	34,000	2017	-	-	-	-	44,013	-	-	-	-
Equipmnt	Mower - RM 5400D	LWGC	3/31/2009	10,860	12,000	2016	-	-	-	15,117	-	-	-	-	-
Equipmnt	Mower - Toro Greensmaster	LWGC	3/31/2009	11,946	14,000	2018	-	-	-	-	-	-	-	18,610	-
Equipmnt	Mower - Toro Sandpro 5000	LWGC	3/31/2009	2,172	3,000	2015	-	-	3,675	-	-	-	-	-	-
Equipmnt	2011 Sander (New)	PW Maint	11/15/2011	25,000	25,000	2012	-	-	-	-	-	-	-	-	-
				391,487	502,650		23,110	75,819	26,031	175,107	57,217	69,786			
				690,208	905,650		78,574	190,084	62,782	250,692	88,286	122,957			

Potential Additional Revenue Sources

	2012 Actual	2013 Budget	Potential Additional Revenue
Maximizing Property Taxes			
<p>The determination of regular property tax levy is provided by the King County Assessor pursuant to RCW 84.55.100 and limits growth in property taxes to the lesser of 1 percent or inflation. Inflation is measured by the implicit price deflator (IPD). This percent is applied to the City's highest historical levy. Because the City's levy rate is below the maximum statutory rate (which is \$3.60 less the Fire and Library District rates), the "potential additional revenue" column shows the additional levy within the maximum statutory levy. A vote of the citizenery with simple majority approval would be required to raise the additional levy by the amount shown in the "potential additional revenue" column. In addition, the City residents may vote an additional property tax levy to pay the debt service on voted bonds. The voted bond issue capacity is equivalent to the Councilmanic Debt Capacity shown on the previous page.</p>			
Regular Property Tax Levy	3,200,310	3,320,025	110,265
Maximizing Utility Taxes			
<p>The maximum utility tax rates on privately-owned utilities is 6%. In addition to application to electric, gas, telephone and cellular, it can be applied to garbage, surface water management fees, and cable TV (this is in addition to the cable TV franchise fee). The application to these revenues at 6% could generate the following.</p>			
Garbage			142,801
Surface Water Management Fees			72,685
Cable TV - Calculated from franchise fee revenue			<u>373,232</u>
			588,717
Implementing a Business & Occupation (B & O) Tax			
<p>Cities are authorized to implement a B & O tax. Rates vary, but the maximum by current State Law is .2%. The law provides a great deal of latitude for how each jurisdiction can structure its B & O tax. Applying the maximum percent against Maple Valley's sales tax base could generate the following.</p>			
	0.002		455,438
Other Taxes and Fees			
<p>Other allowable taxes and fees include an admission tax, a hotel/motel tax, and fees for programs such as parks and recreation. Current applicability is limited, but these sources could provide revenue in the future.</p>			
Admissions Tax on Golf Green Fees	5%		26,250
			26,250
Total Potential Additional Revenue			<u>1,180,670</u>

Fund Summaries

Fund Structure

The governmental financial reporting model, as promulgated by the Governmental Accounting Standards Board, uses fund accounting to comply with legal restrictions on the use of public resources. A “fund” is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.¹ Governmental units should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established, since unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.²

No matter how many individual funds a government elects to use, they can be categorized into one of eleven fund types. These eleven fund types can be grouped into three broad classifications: governmental funds, proprietary funds, and fiduciary funds. Governmental funds typically account for tax-supported (governmental) activities. Proprietary funds typically account for a government’s business-type activities (activities supported, at least in part, by fees and charges). Fiduciary funds are used to account for resources that are held by the government as a trustee or agent for parties outside the government and that cannot be used to support the government’s own programs.³

For financial reporting purposes, governmental and proprietary funds have traditionally provided different types of information. Since governmental funds account for the flow of current financial resources, debt issuance and repayment and capital outlay acquisitions are included as current year resources and expenditures. Proprietary funds account these activities as increases and decreases in liabilities and assets. For budgetary purposes, though, both governmental and proprietary funds are concerned with changes in current financial resources and therefore budget for debt issuance and repayment and for capital outlay acquisitions.

With respect to the **basis of accounting**, governmental funds use the modified accrual basis of accounting and proprietary funds use the full accrual basis of accounting. Under the full accrual basis of accounting, revenues are recognized as soon as they are earned and expenses are recognized as soon as the liability is incurred. Under modified accrual basis of accounting, revenues are recognized only to the extent they are available to finance expenditures of the current fiscal period with debt service expenditures not accounted for until due. **For practical and budgetary purposes both governmental and proprietary funds use the modified accrual basis of accounting, with year-end adjustments for debt and capital outlay to convert the proprietary funds to full accrual.**

The City of Maple Valley uses three of the five governmental fund types and both of the proprietary fund types. The City of Maple Valley does not use the fiduciary fund type. The

¹National Council on Governmental Accounting (NCGA) Statement 1, *Governmental Accounting and Financial Reporting Principles*, paragraph 2.

²NCGA Statement 1, paragraph 4.

³ *Governmental Accounting, Auditing, and Financial Reporting* (GAAFR 2001), The Governmental Financial Reporting Model, page 17.

governmental fund types used by the City of Maple Valley are: the general fund, the special revenue fund, and the capital projects fund. The proprietary fund types used by the City are the enterprise fund and the internal service fund.

General Fund

The General Fund is the chief operating fund of a state or local government. Generally Accepted Accounting Principles (GAAP) prescribe that the General Fund be used “to account for all financial resources except those required to be accounted for in another fund.” That is, it is presumed that all of a government’s activities are reported in the General Fund unless there is a compelling reason to report an activity in some other fund type¹. The City of Maple Valley uses the General Fund to account for all unrestricted revenue and all operating expenditures not accounted for in a proprietary fund. The General Fund receives transfers from special revenue funds to pay for appropriate operating expenditures. The General Fund makes transfers to the capital project fund to provide resources to fund capital expenditures.

Special Revenue Funds

Special revenue funds are used to account for revenue sources that are set-aside for a specific purpose. Special revenue funds are not required, but are established in the City of Maple Valley to provide distinct accountability. The City of Maple Valley uses the following special revenue funds:

- **Street Fund** – to account for residual motor vehicle fuel taxes restricted for street purposes,
- **Transportation Development Fund** – to account for transportation impact fees and contributions from developers restricted for street capital improvements,
- **Park Development Fund** – to account for special property tax levies, park impact fees, and contributions from developers restricted for park capital improvements,
- **Real Estate Excise Tax Fund** – to account for real estate excise taxes restricted for capital improvements.

Capital Projects Funds

Capital projects funds are used to account for major capital acquisitions and construction projects. Capital activities are accounted for separately from operating activities to help avoid distortion of financial resource trend information that can occur when operating and capital activities are mixed. The City of Maple Valley has one **Capital Project Fund** that summarizes the individual tracking of revenue and expenditure for each individual capital project. The individual capital projects are funded with grants, direct developer contributions, state infrastructure loans, and transfers from special revenue funds.

¹ GAAFR 2001, page 18.

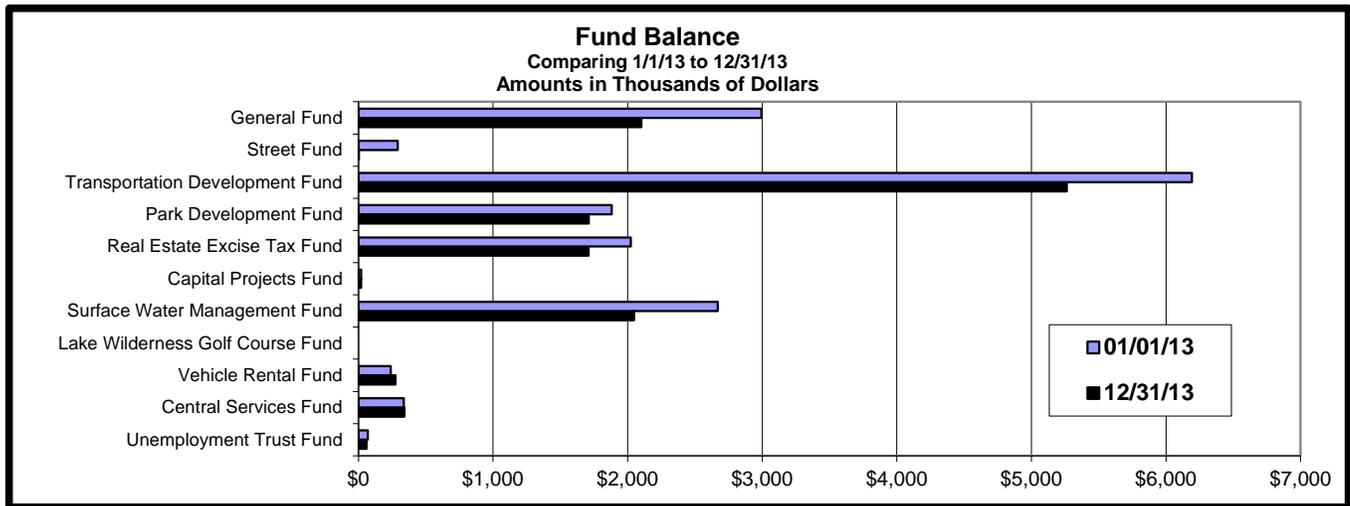
Enterprise Funds

Enterprise funds may be used to report any activity for which a fee is charged to external users. Enterprise funds are required if debt that is backed solely by enterprise fund fees is issued, or if there is a legal requirement or policy decision to recover all direct costs. The City of Maple Valley has two enterprise funds, the **Surface Water Management Fund** and the **Lake Wilderness Golf Course Fund**. The Surface Water Management Fund accounts for surface water management charges and pays operating and capital expenses. A policy decision has been made to recover all direct costs. The Lake Wilderness Golf Course Fund accounts for the revenues and expenses of the Lake Wilderness Golf Course acquired on November 30, 2006 to save the property from the threat of development.

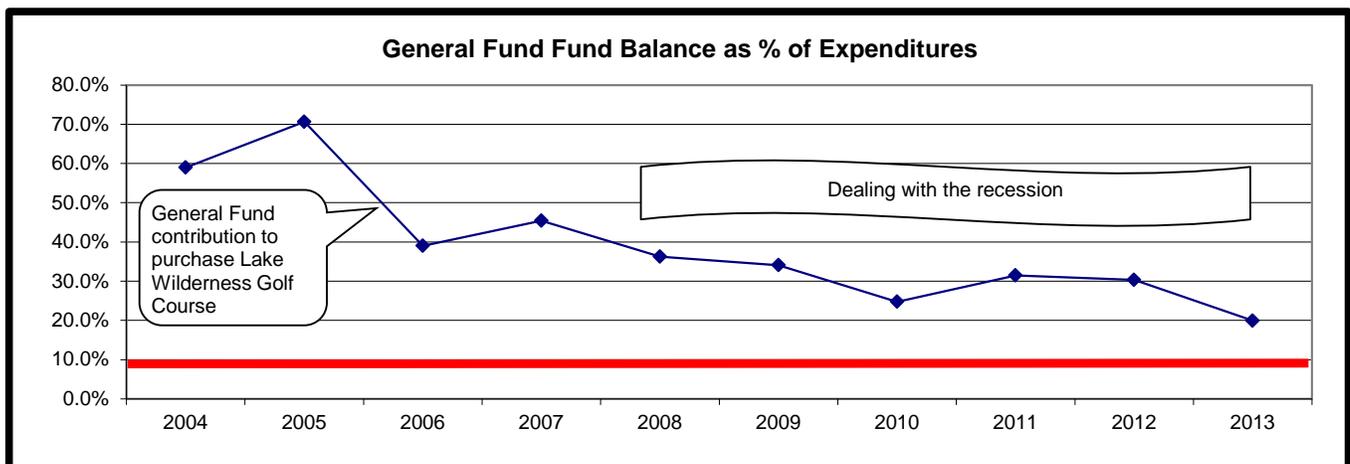
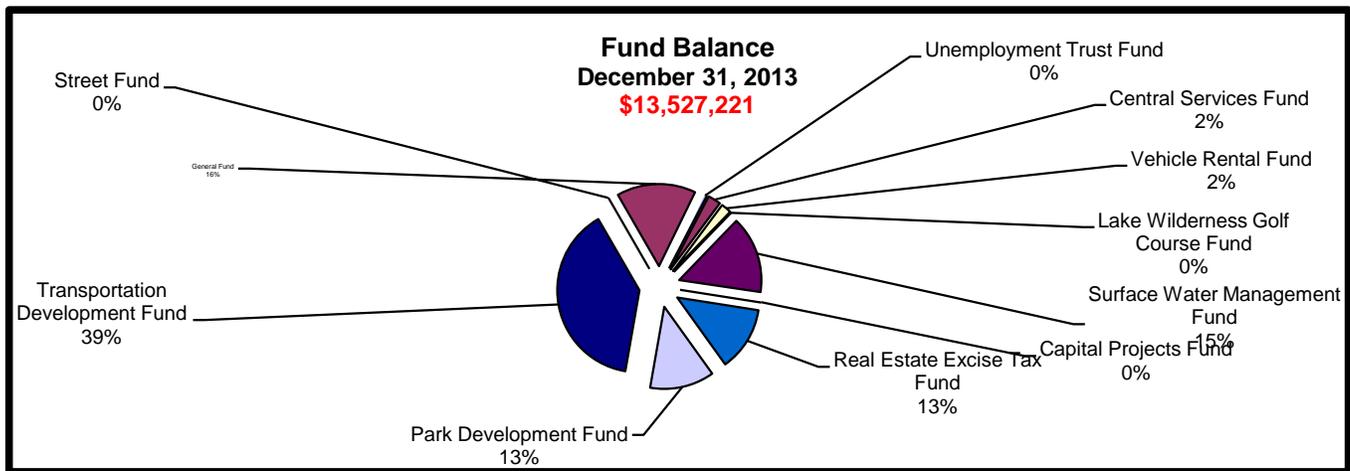
Internal Service Funds

Internal service funds are used to account for centralized services, which are then allocated within the government. The City of Maple Valley uses the **Vehicle Rental Fund** to account for the operation of the City's vehicle fleet; the **Central Services Fund**, to account for liability and property insurance, building services, office services and data processing; and the **Unemployment Fund** to account for unemployment insurance.

Fund Balance Summary



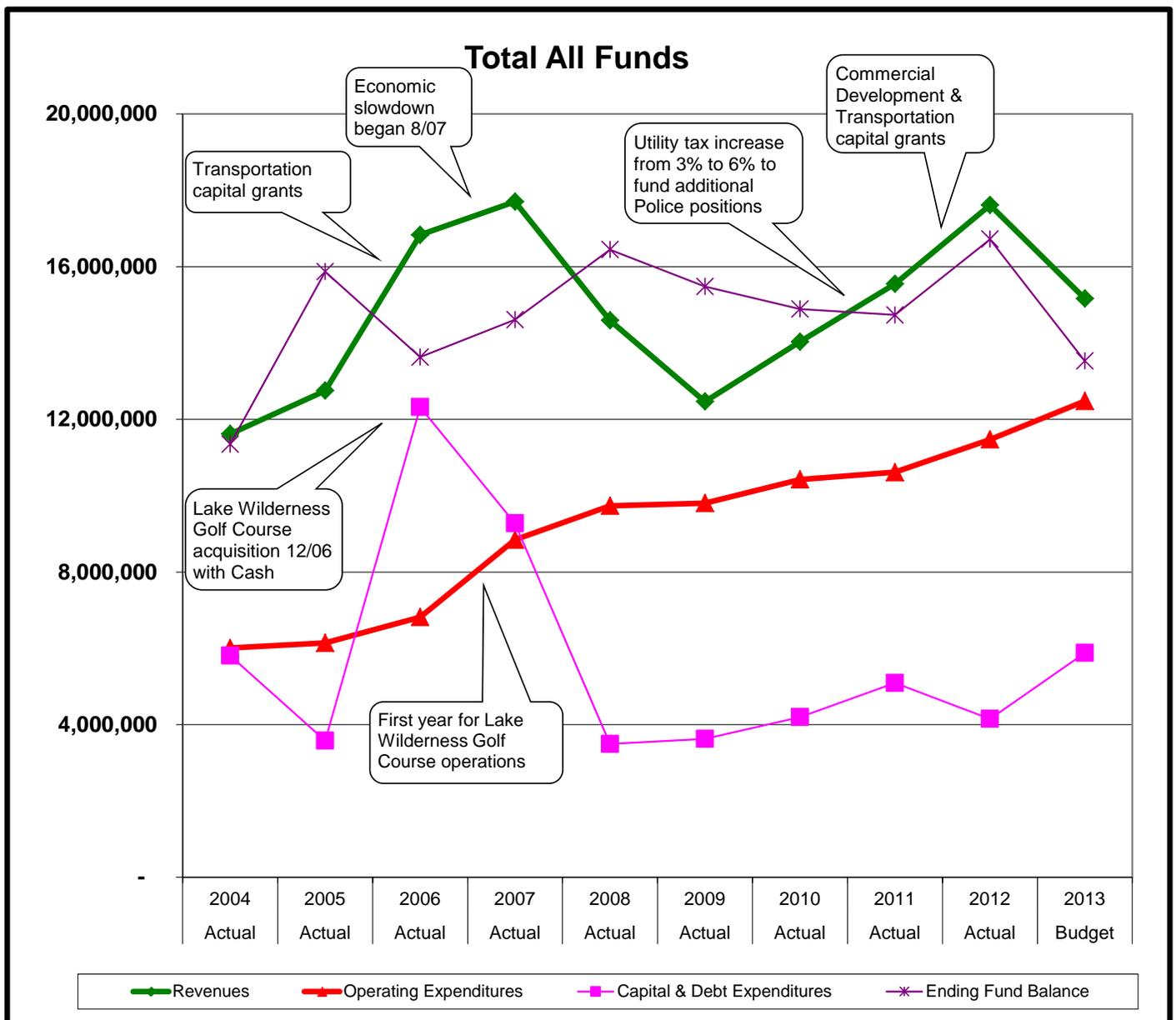
Fund balance increases and decreases reflect planned changes primarily associated with implementing the capital improvement program whereby prior year revenue is used to fund current year improvements.



City financial policy 1.1 says that operating fund "balances" will be budgeted at least at 10% of anticipated operating expenditures. Since the City does a 6 year forecast the policy applies to all years of the forecast. Historically, though the percent is decreased in tough economic times, the actual percent because of conservative buudgeting has never been below 24% as the City usually over collects revenue and always under expends the budget.

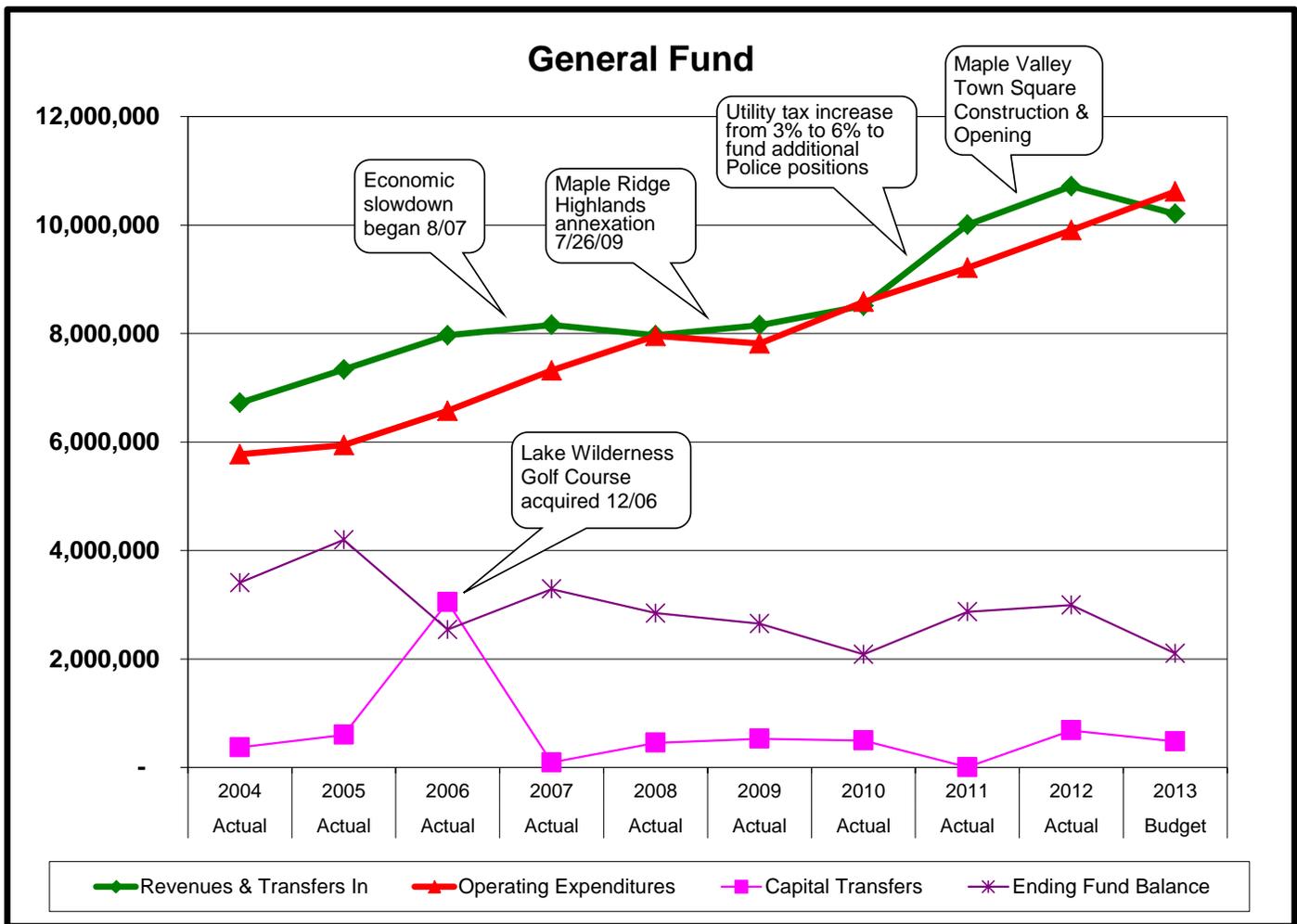
Budget Summary: All Funds

	2010 Actual	2011 Actual	2012		2013 Budget	Increase (Decrease) from 2012 Budget	
			Budget	Actual		\$	%
Revenues	14,031,572	15,546,742	16,561,477	17,609,392	15,162,063	(1,399,415)	-8.4%
Expenditures							
Operating Expenditures	10,421,275	10,612,395	12,178,848	11,472,413	12,476,160	297,312	2.4%
Capital Expenditures	3,438,659	4,333,213	6,450,693	3,389,878	5,121,683	(1,329,010)	-20.6%
Debt Expenditures	761,179	757,096	761,173	761,173	754,449	(6,723)	-0.9%
Total Expenditures	14,621,112	15,702,705	19,390,714	15,623,463	18,352,293	(1,038,421)	-5.4%
Revenue Over (Under) Expenditures	(589,541)	(155,963)	(2,829,237)	1,985,929	(3,190,230)	(360,993)	12.8%
Beginning Fund Balance	15,477,026	14,887,485	14,731,523	14,731,523	16,717,451	1,985,929	
Ending Fund Balance	14,887,485	14,731,523	11,902,286	16,717,451	13,527,221	1,624,936	13.7%



Budget Summary: General Fund

	2010 Actual	2011 Actual	2012		2013 Budget	Increase (Decrease) from 2012 Budget	
			Budget	Actual		\$	%
Revenues	8,464,390	9,950,158	9,758,103	10,635,676	10,104,317	346,214	3.5%
Expenditures	8,416,365	9,120,759	10,227,152	9,874,093	10,563,208	336,056	3.3%
Revenue over Expenditures	48,024	829,399	(469,049)	761,583	(458,891)	10,157	
Other Sources (Uses)							
Transfers In (Revenue)	49,262	54,061	77,974	79,733	101,184	23,210	29.8%
Transfers Out (Operating Expenditures)	(166,139)	(91,373)	-	(32,840)	(54,637)		
Transfers Out (Capital Expenditures)	(497,557)	(5,940)	(697,311)	(684,021)	(479,206)	(218,105)	-31.3%
Revenue & Other Sources over Expenditures & Other Uses	(566,410)	786,147	(1,088,385)	124,454	(891,550)	196,835	
Beginning Fund Balance	2,650,149	2,083,738	2,869,886	2,869,886	2,994,340	124,454	4.3%
Ending Fund Balance	2,083,738	2,869,886	1,781,500	2,994,340	2,102,790	321,290	18.0%



Most actual years show revenues exceeding expenditures as the City's conservative budgeting practices lead to an over collection of revenue and an under expenditure of budget. The recent economic downturn that slowed revenue growth, requiring expenditure tightening. Current actual fund balance is 30% of operating expenditures exceeding the financial policy of "at least 10% of operating expenditures." The current budget shows an average budgeted fund balance of 20% for 2013 through 2016.

Combined Revenue and Expenditure Summary by Fund

	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012 Budget Actual	
			Budget	Actual		Budget	Actual
GENERAL FUND							
REVENUE							
Taxes							
Property Taxes - Current	3,049,990	3,139,117	3,205,605	3,200,310	3,320,025	3.6%	3.7%
Sales Tax							
Locally Generated	1,506,140	1,642,842	1,799,112	2,054,789	1,916,255	6.5%	-6.7%
.1% Criminal Justice	436,787	457,167	513,192	474,087	478,769	-6.7%	1.0%
Utility Tax	745,107	1,632,226	1,637,326	1,698,866	1,738,605	6.2%	2.3%
Gambling Tax	43,419	37,521	38,000	38,828	39,000	2.6%	0.4%
Taxes	5,781,442	6,908,872	7,193,234	7,466,880	7,492,653	4.2%	0.3%
Licenses & Permits							
Business Licenses	1,060	960	960	1,600	9,565	896.4%	497.8%
Franchise Fees	304,548	304,079	317,674	330,137	332,933	4.8%	0.8%
Development Permits	331,940	477,384	174,754	530,245	237,686	36.0%	-55.2%
Licenses & Permits	637,548	782,423	493,388	861,983	580,184	17.6%	-32.7%
Intergovernmental Revenue							
State and County Grants	64,525	88,382	85,345	115,199	86,847	1.8%	-24.6%
State Entitlements							
I 695 Replacement Funding	77,433	52,630	50,000	66,002	56,000	12.0%	-15.2%
Criminal Justice Funding	61,852	62,065	64,601	62,829	64,601	0.0%	2.8%
Motor Vehicle Fuel Tax	471,609	477,368	484,970	468,545	481,738	-0.7%	2.8%
Liquor Excise Tax and Profits	295,279	269,934	256,816	313,183	228,965	-10.8%	-26.9%
Intergovernmental Revenue	970,697	950,378	941,731	1,025,758	918,151	-2.5%	-10.5%
Charges for Service							
Development Charges	348,318	375,791	194,862	424,659	257,920	32.4%	-39.3%
Miscellaneous Charges	294,129	388,527	396,354	362,110	368,904	-6.9%	1.9%
Charges for Service	642,448	764,318	591,216	786,769	626,825	6.0%	-20.3%
Fines & Forfeits							
	106,404	176,373	181,558	153,605	145,593	-19.8%	-5.2%
Miscellaneous Revenue							
Investment Earnings	42,094	35,669	31,410	27,441	33,338	6.1%	21.5%
Rents, Leases & Concessions	271,676	291,548	322,366	299,110	302,986	-6.0%	1.3%
Other Miscellaneous	12,081	40,578	3,200	14,130	4,587	43.3%	-67.5%
Miscellaneous Revenue	325,851	367,795	356,977	340,681	340,911	-4.5%	0.1%
Total General Fund Revenue	8,464,390	9,950,158	9,758,103	10,635,676	10,104,317	3.5%	-5.0%

Combined Revenue and Expenditure Summary by Fund

	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012 Budget Actual	
			Budget	Actual		Budget	Actual
GENERAL FUND, continued							
EXPENDITURES							
General Government							
City Council	108,450	105,553	124,465	120,048	123,658	-0.6%	3.0%
City Manager	384,934	356,958	458,213	391,581	474,524	3.6%	21.2%
Human Resources	10,959	77,826	107,631	93,659	110,947	3.1%	18.5%
City Clerk	527,435	486,433	521,224	468,712	558,215	7.1%	19.1%
City Attorney	384,736	264,109	268,943	346,330	175,000	-34.9%	-49.5%
Finance	432,122	478,415	543,432	531,329	629,788	15.9%	18.5%
General Government	1,848,635	1,769,292	2,023,907	1,951,659	2,072,132	2.4%	6.2%
Community Development							
Planning	360,112	365,073	423,389	433,689	409,163	-3.4%	-5.7%
Building	523,313	555,508	613,026	624,265	522,339	-14.8%	-16.3%
Fire Marshal	26,627	36,050	36,000	65,225	50,000	38.9%	-23.3%
Community Development	910,052	956,631	1,072,415	1,123,179	981,502	-8.5%	-12.6%
Human Services							
Human Services	273,033	217,842	249,357	232,840	233,309	-6.4%	0.2%
Human Services	273,033	217,842	249,357	232,840	233,309	-6.4%	0.2%
Parks & Recreation							
Parks Administration	113,454	111,643	135,486	114,851	125,197	-7.6%	9.0%
Parks Maintenance	351,542	357,086	373,168	311,996	390,010	4.5%	25.0%
Lake Wilderness Lodge	403,688	410,004	471,107	432,734	473,006	0.4%	9.3%
Recreation	458,964	502,372	531,988	518,627	556,063	4.5%	7.2%
Community Events	168,641	155,636	159,853	192,368	189,558	18.6%	-1.5%
Community Service Agencies	71,191	57,843	64,369	60,259	58,467	-9.2%	-3.0%
Parks & Recreation	1,567,479	1,594,584	1,735,970	1,630,836	1,792,300	3.2%	9.9%
Public Safety							
Police	2,550,532	3,392,838	3,704,534	3,595,901	3,724,472	0.5%	3.6%
Jail	64,957	96,800	98,250	83,427	139,000	41.5%	66.6%
Municipal Court	148,879	185,661	279,975	237,379	328,000	17.2%	38.2%
Emergency Operations Center	-	13,486	16,514	9,437	7,900	-52.2%	-16.3%
Public Safety	2,764,368	3,688,784	4,099,273	3,926,144	4,199,372	2.4%	7.0%
Public Works							
Administration & Support	162,453	118,088	125,172	120,332	176,872	41.3%	47.0%
Transportation Planning	170,332	33,967	42,563	25,675	43,757	2.8%	70.4%
Street Maintenance	596,891	602,948	718,870	661,499	811,264	12.9%	22.6%
Waste Reduction and Recycling	73,343	83,307	81,651	121,137	151,514	85.6%	25.1%
Lake Management District	49,778	55,315	77,974	80,793	101,184	29.8%	25.2%
Public Works	1,052,798	893,626	1,046,230	1,009,435	1,284,592	22.8%	27.3%
Total General Fund Expenditures	8,416,365	9,120,759	10,227,152	9,874,093	10,563,208	3.3%	7.0%
Revenue over (under) Expenditures	48,024	829,399	(469,049)	761,583	(458,891)	-2.2%	
Other Sources and (Uses)							
Transfer In from SWM Fund	49,262	54,061	77,974	79,733	101,184	29.8%	26.9%
Transfer Out to LWGC Operating	(166,139)	(91,373)	-	(32,840)	(54,637)		
Transfer Out for Capital Projects Fund	(485,454)	(5,940)	(697,311)	(684,021)	(479,206)		
Transfer Out to LWGC - Capital	(12,104)	-	-	-	-		
Other Sources and (Uses)	(614,435)	(43,252)	(619,337)	(637,128)	(432,659)	-30.1%	-32.1%
Beginning Fund Balance (Jan 1)	2,650,149	2,083,738	2,869,886	2,869,886	2,994,340	4.3%	4.3%
Ending Fund Balance (Dec 31)	2,083,738	2,869,886	1,781,500	2,994,340	2,102,790	18.0%	-29.8%

Combined Revenue and Expenditure Summary by Fund

	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012 Budget Actual	
			Budget	Actual			
STREET FUND							
REVENUE							
Intergovernmental Revenue							
MVFT - Unrestricted	22,104	-	-	-	-		
Intergovernmental Revenue	22,104	-	-	-	-	#DIV/0!	#DIV/0!
Miscellaneous Revenue							
Investment Earnings	10,872	6,935	4,705	3,167	4,085	-13.2%	29.0%
Miscellaneous Revenue	10,872	6,935	4,705	3,167	4,085	-13.2%	29.0%
Total Operating Revenue	32,975	6,935	4,705	3,167	4,085	-13.2%	29.0%
Revenue over (under) Expenditures	32,975	6,935	4,705	3,167	4,085	-13.2%	29.0%
Other Sources and (Uses)							
Transfer Out to Capital Projects Fund	(147,668)	(244,317)	(100,000)	(100,000)	(292,794)	192.8%	192.8%
Total Other Sources and (Uses)	(147,668)	(244,317)	(100,000)	(100,000)	(292,794)	192.8%	192.8%
Beginning Fund Balance (Jan 1)	739,698	625,005	387,624	387,624	290,791	-25.0%	-25.0%
Ending Fund Balance (Dec 31)	625,005	387,624	292,329	290,791	2,082	-99.3%	-99.3%

Combined Revenue and Expenditure Summary by Fund

	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012 Budget Actual	
			Budget	Actual		Budget	Actual

TRANSPORTATION DEVELOPMENT FUND

REVENUE

Charges for Services							
Developer Contributions	-	(390,753)	-	-	-		
Transportation Impact Fees	420,591	2,232,136	755,631	1,116,574	519,268	-31.3%	-53.5%
Charges for Services	420,591	1,841,383	755,631	1,116,574	519,268	-31.3%	-53.5%
Miscellaneous Revenue							
Investment Earnings	101,677	62,396	66,768	53,520	68,036	1.9%	27.1%
Miscellaneous Revenue	101,677	62,396	66,768	53,520	68,036	1.9%	27.1%
Total Operating Revenue	522,268	1,903,779	822,398	1,170,094	587,304	-28.6%	-49.8%
Revenue over (under) Expenditures	522,268	1,903,779	822,398	1,170,094	587,304	-28.6%	-49.8%
Other Sources and (Uses)							
Transfer Out to Capital Projects Fund	(881,598)	(1,309,880)	(1,472,238)	(942,794)	(1,518,779)	3.2%	61.1%
Total Other Sources and (Uses)	(881,598)	(1,309,880)	(1,472,238)	(942,794)	(1,518,779)	3.2%	61.1%
Beginning Fund Balance (Jan 1)	5,731,079	5,371,749	5,965,648	5,965,648	6,192,949	3.8%	3.8%
Ending Fund Balance (Dec 31)	5,371,749	5,965,648	5,315,809	6,192,949	5,261,473	-1.0%	-15.0%

Funds recognized as revenue included in Fund Balance above

Reserved for Witte Road & 254th Street (12/2000)	4,625
	<u>4,625</u>

Funds collected but won't be recognized as revenue until spent (new practice)

Deferred for SR 169 and SE 271st Street (07/2005)	6,929
Deferred for Witte Road & 254th Street (04/2006)	135,568
Deferred for SR 516 and 216th Ave SE (Kahn) (10/2006)	38,283
	<u>180,780</u>

Combined Revenue and Expenditure Summary by Fund

	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget	% Change 2013 Budget Over (Under) 2012 Budget	Actual
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PARK DEVELOPMENT FUND

REVENUE

Intergovernmental Revenue							
KC Open Space & Regional Trail Levy	39,284	43,338	40,000	43,618	45,000	12.5%	3.2%
Intergovernmental Revenue	39,284	43,338	40,000	43,618	45,000	12.5%	3.2%
Charges for Services							
Park Impact Fees	342,183	426,870	194,708	512,069	224,000	15.0%	-56.3%
Park Fee in Lieu	48,681	33,432	-	-	-		#DIV/0!
Charges for Services	390,864	460,302	194,708	512,069	224,000	15.0%	-56.3%
Miscellaneous Revenue							
Investment Earnings	11,199	15,712	14,782	13,272	16,276	10.1%	22.6%
Miscellaneous Revenue	11,199	15,712	14,782	13,272	16,276	10.1%	22.6%
Total Operating Revenue	441,348	519,352	249,490	568,958	285,276	14.3%	-49.9%
Revenue over (under) Expenditures	441,348	519,352	249,490	568,958	285,276	14.3%	-49.9%
Other Sources and (Uses)							
Transfer out to Capital Projects Fund	(57,416)	(50,058)	(217,423)	5,901	(455,128)	109.3%	
Total Other Sources and (Uses)	(57,416)	(50,058)	(217,423)	5,901	(455,128)	109.3%	
Beginning Fund Balance (Jan 1)	453,302	837,234	1,306,529	1,306,529	1,881,388	44.0%	44.0%
Ending Fund Balance (Dec 31)	837,234	1,306,529	1,338,595	1,881,388	1,711,537	27.9%	-9.0%

Combined Revenue and Expenditure Summary by Fund

	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012 Budget Actual	
			Budget	Actual			
REAL ESTATE EXCISE TAX FUND							
REVENUE							
Taxes							
Real Estate Excise Tax	686,659	551,843	536,241	1,043,963	654,000	22.0%	-37.4%
Taxes	686,659	551,843	536,241	1,043,963	654,000	22.0%	-37.4%
Miscellaneous Revenue							
Investment Earnings	57,321	34,902	12,271	14,010	17,075	39.1%	21.9%
Other Interest	215	65	35	58	77		
Miscellaneous Revenue	57,536	34,967	12,306	14,068	17,152	39.4%	21.9%
Total Operating Revenue	744,195	586,810	548,547	1,058,031	671,152	22.4%	-36.6%
Revenue over (under) Expenditures	744,195	586,810	548,547	1,058,031	671,152	22.4%	-36.6%
Other Sources and (Uses)							
Transfer Out to Capital Projects Fund	(1,145,052)	(2,206,877)	(1,252,750)	(480,190)	(986,620)	-21.2%	105.5%
Transfer Out to LW Golf Course Fnd	(48,802)	-	-	-	-		
Total Other Sources and (Uses)	(1,193,854)	(2,206,877)	(1,252,750)	(480,190)	(986,620)	-21.2%	105.5%
Beginning Fund Balance (Jan 1)	3,515,891	3,066,232	1,446,165	1,446,165	2,024,007	40.0%	40.0%
Ending Fund Balance (Dec 31)	3,066,232	1,446,165	741,963	2,024,007	1,708,539	130.3%	-15.6%

Combined Revenue and Expenditure Summary by Fund

	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012 Budget Actual	
			Budget	Actual		Budget	Actual
CAPITAL PROJECTS FUND							
REVENUE							
Intergovernmental Revenue							
FEDERAL GRANTS							
Lake Wilderness Trail	(1,631)	117,121	11,642	15,029	-		
SR 169 - SE 271st Pl to SE 276th St	-	-	-	-	500,000		
STATE GRANTS							
SR 169 - SE 264th to 258th Street	145,888	415,106	1,510,183	1,348,280	161,903		
SR 169 - Witte Road to 228th Street	-	-	1,083,018	559,092	523,926		
Witte Rd & SE 248th St Intersection	1,250,000	(10,687)	-	-	-		
Intergovernmental Revenue	1,394,256	521,540	2,604,843	1,922,401	1,185,829	-54.5%	-38.3%
Charges for Services							
Developer Contributions	(7,872)	-	-	13,436	-		
Charges for Services	(7,872)	-	-	13,436	-	-100.0%	
Miscellaneous Revenue							
Rents, Leases & Concessions	3,750	500	-	-	-		
Miscellaneous Revenue	3,750	500	-	-	-	#DIV/0!	
Total Operating Revenue	1,390,134	522,040	2,604,843	1,935,837	1,185,829	-54.5%	-38.7%
EXPENDITURES							
Transportation Program	2,977,009	3,032,456	5,156,627	3,085,891	3,655,344	-29.1%	18.5%
Parks and Recreation Program	121,184	16,438	498,562	-	958,562	92.3%	
Community Facilities Program	247,950	1,217,737	328,202	270,851	-	-100.0%	-100.0%
Total Capital Expenditures	3,346,142	4,266,631	5,983,391	3,356,743	4,613,906	-22.9%	37.5%
Debt Service Program	761,179	757,096	761,173	761,173	754,449	-0.9%	-0.9%
Total Expenditures	4,107,321	5,023,727	6,744,564	4,117,915	5,368,355	-20.4%	30.4%
Revenue over (under) Expenditures	(2,717,187)	(4,501,687)	(4,139,721)	(2,182,078)	(4,182,526)	1.0%	91.7%
Other Sources and (Uses)							
Transfer In from General Fund	485,454	5,940	697,311	684,021	479,206		
Transfer In from Street Fund	147,668	244,317	100,000	100,000	292,794	192.8%	192.8%
Transfer In from TIF Fund	881,598	1,309,880	1,472,238	942,794	1,518,779	3.2%	61.1%
Transfer In from PIF Fund	57,416	50,058	217,423	(5,901)	455,128	109.3%	-7812.3%
Transfer In from REET Fund	1,145,052	2,206,877	1,252,750	480,190	986,620	-21.2%	105.5%
Transfer In from SWM Fund	-	684,616	400,000	-	450,000	12.5%	
Total Other Sources and (Uses)	2,717,187	4,501,687	4,139,721	2,201,103	4,182,526	1.0%	90.0%
Beginning Fund Balance (Jan 1)	0	0	0	0	19,025		
Ending Fund Balance (Dec 31)	0	0	0	19,025	19,025		

Combined Revenue and Expenditure Summary by Fund

	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012 Budget Actual	
			Budget	Actual		Budget	Actual
SURFACE WATER MANAGEMENT FUND							
REVENUE							
Intergovernmental Revenue							
WA - NPDES	23,648	26,352	262,284	101,775	79,467	-69.7%	-21.9%
KC - Flood Control Zone District Grant	-	-	23,687	-	23,687	0.0%	
KCD - Lake Lucerne Outlet Restoration	86,706	-	9,634	-	9,634	0.0%	
Intergovernmental Revenue	110,354	26,352	295,605	101,775	112,788	-61.8%	10.8%
Charges for Service							
Inspection Fees	9,330	11,810	4,667	12,220	13,780	195.3%	12.8%
Surface Water Management Fees	938,700	1,026,437	1,171,747	1,169,444	1,211,409	3.4%	3.6%
Charges for Service	948,030	1,038,247	1,176,414	1,181,664	1,225,189	4.1%	3.7%
Miscellaneous Revenue							
Investment Earnings	36,229	34,927	25,291	19,454	24,290	-4.0%	24.9%
Other Miscellaneous	1,946	3,703	3,679	2,449	2,449	-33.4%	0.0%
Miscellaneous Revenue	38,175	38,631	28,970	21,903	26,739	-7.7%	22.1%
Total Operating Revenue	1,096,560	1,103,229	1,500,989	1,305,342	1,364,715	-9.1%	4.5%
EXPENSES							
Public Works							
Operating Expenditures	428,009	473,609	759,406	632,736	827,872	9.0%	30.8%
NPDES	126,057	62,447	74,855	53,500	103,727		93.9%
Total Operating Expenditures	554,066	536,057	834,261	686,236	931,599	11.7%	35.8%
Capital Expenditures	31,611	44,886	428,679	14,464	462,777	8.0%	3099.5%
Total SWM Expenditures	585,677	580,943	1,262,940	700,700	1,394,376	10.4%	99.0%
Revenue over (under) Expenditures	510,883	522,286	238,048	604,642	(29,661)	-112.5%	-104.9%
Other Sources and (Uses)							
Transfer Out to General Fund	(49,262)	(54,061)	(77,974)	(79,733)	(101,184)	29.8%	26.9%
Transfer Out to Capital Projects Fund	-	(684,616)	(400,000)	-	(450,000)	12.5%	
Transfer Out to Central Services Fund	-	-	(54,866)	(27,790)	(40,656)		
Other Sources and (Uses)	(49,262)	(738,677)	(532,840)	(107,523)	(591,840)	11.1%	450.4%
Beginning Fund Balance (Jan 1)	1,926,248	2,387,869	2,171,478	2,171,478	2,668,596	22.9%	22.9%
Ending Fund Balance (Dec 31)	2,387,869	2,171,478	1,876,686	2,668,596	2,047,095	9.1%	-23.3%

Combined Revenue and Expenditure Summary by Fund

	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012 Budget Actual	
			Budget	Actual			
LAKE WILDERNESS GOLF COURSE FUND							
REVENUE							
Charges for Service							
Course Operations							
Merchandise Sales	55,090	51,574	54,000	52,632	51,000	-5.6%	-3.1%
Green Fees	497,758	498,367	565,000	495,026	525,000	-7.1%	6.1%
Cart Rentals	137,302	112,383	147,000	130,818	136,000	-7.5%	4.0%
Food & Beverage							
Food Sales	321,002	122,094	135,000	91,006	93,000	-31.1%	2.2%
Beverage Sales	309,822	156,589	165,000	152,557	143,000	-13.3%	-6.3%
Facility Rentals	493	1,500	-	3,329	2,475		
Charges for Service	1,321,465	942,506	1,066,000	925,368	950,475	-10.8%	2.7%
Cost of Goods Sold							
Cost of Sales - Merchandise	40,227	35,049	41,000	38,215	37,152	-9.4%	-2.8%
Cost of Sales - Food	148,131	60,147	48,000	44,927	46,440	-3.3%	3.4%
Cost of Sales - Beverages	128,197	48,739	57,000	47,712	46,440	-18.5%	-2.7%
Cost of Goods Sold	316,556	143,936	146,000	130,855	130,032	-10.9%	-0.6%
	46%	44%	41%	44%	45%		
Gross Profit	1,004,909	798,571	920,000	794,514	820,443	-10.8%	3.3%
EXPENSES							
Parks & Recreation							
Administration	288,181	258,007	268,549	242,631	255,951	-4.7%	5.5%
Course Operations	447,195	442,981	448,382	446,521	451,319	0.7%	1.1%
Food & Beverage	437,526	167,376	163,336	119,967	122,810	-24.8%	2.4%
Total Operating Expenditures	1,172,903	868,364	880,267	809,119	830,080	-5.7%	2.6%
Net Ordinary Income	(167,993)	(69,793)	39,733	(14,606)	(9,637)	-124.3%	
Other Sources and (Uses)							
Miscellaneous Revenue							
Investment Earnings	40	30	100	129	-	-100.0%	
Other Miscellaneous	1,814	86	-	308	-		
Miscellaneous Revenue	1,854	116	100	437	-	-100.0%	
Net Income							
Course Operations	59,563	55,348	142,393	72,642	95,553	-32.9%	31.5%
Food & Beverage	(225,702)	(125,025)	(102,560)	(86,811)	(105,191)	2.6%	21.2%
Total Net Income (Loss)	(166,139)	(69,677)	39,833	(14,169)	(9,637)	-124.2%	
Capital Expenditures & Transfers							
Capital Expenditures	(60,906)	(21,696)	(38,623)	(18,672)	(45,000)	16.5%	141.0%
Transfer In from Gen'l Fnd - Operating	166,139	91,373	-	32,840	54,637		
Transfer In from Gen'l Fnd - Capital	12,104	-	-	-	-		
Transfer In from REET Fund	48,802	-	-	-	-		
Capital Expenditures & Transfers	166,139	69,677	(38,623)	14,169	9,637	-125.0%	
Beginning Fund Balance (Jan 1)	0	0	0	0	0		
Ending Fund Balance (Dec 31)	0	0	1,210	0	(0)		

Combined Revenue and Expenditure Summary by Fund

	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012 Budget Actual	
			Budget	Actual			
VEHICLE RENTAL FUND							
REVENUE							
Charges for Services							
Charges for Services	143,483	152,792	166,977	181,264	187,976	12.6%	3.7%
Charges for Services	143,483	152,792	166,977	181,264	187,976	12.6%	3.7%
Miscellaneous Revenue							
Investment Earnings	2,109	2,877	2,187	1,895	2,434	11.3%	28.4%
Other Miscellaneous	6,485	3,185	-	-	2,000		
Miscellaneous Revenue	8,593	6,062	2,187	1,895	4,434	102.8%	134.0%
Total Operating Revenue	152,076	158,854	169,163	183,159	192,410	13.7%	5.1%
EXPENDITURES							
General Government							
Vehicle Services	47,937	52,874	57,732	72,679	80,390	39.2%	10.6%
Vehicle Replacement	63,125	45,367	99,120	80,723	78,574	-20.7%	-2.7%
General Government	111,062	98,241	156,852	153,403	158,964	1.3%	3.6%
Total Operating Expenditures	111,062	98,241	156,852	153,403	158,964	1.3%	3.6%
Revenue over (under) Expenditures	41,014	60,613	12,312	29,756	33,446	171.7%	
Beginning Fund Balance (Jan 1)	109,416	150,431	211,043	211,043	240,800	14.1%	14.1%
Ending Fund Balance (Dec 31)	150,431	211,043	223,355	240,800	274,246	22.8%	13.9%

Combined Revenue and Expenditure Summary by Fund

	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget	% Change 2013 Budget Over (Under) 2012 Budget	Actual
CENTRAL SERVICES FUND							
REVENUE							
Charges for Services							
Charges for Services	777,335	925,784	958,665	953,011	981,222	2.4%	3.0%
Charges for Services	777,335	925,784	958,665	953,011	981,222	2.4%	3.0%
Miscellaneous Revenue							
Investment Earnings	4,968	4,664	3,295	2,859	3,724	13.0%	30.3%
Other Miscellaneous	1,406	-	-	1,149	-		
Miscellaneous Revenue	6,374	4,664	3,295	4,008	3,724	13.0%	-7.1%
Total Operating Revenue	783,708	930,448	961,960	957,018	984,946	2.4%	2.9%
EXPENDITURES							
General Government							
Central Services	681,882	813,423	856,623	826,769	855,831	-0.1%	3.5%
Equipment Replacement	81,474	103,870	193,335	122,474	165,644	-14.3%	35.2%
General Government	763,356	917,294	1,049,958	949,242	1,021,475	-2.7%	7.6%
Total Operating Expenditures	763,356	917,294	1,049,958	949,242	1,021,475	-2.7%	7.6%
Revenue over (under) Expenditures	20,352	13,155	(87,998)	7,776	(36,529)	-58.5%	-569.8%
Other Sources and (Uses)							
Transfer In from Surface Water Management Fund	-	-	54,866	27,790	40,656	-25.9%	46.3%
Other Sources and (Uses)	-	-	54,866	27,790	40,656	-25.9%	46.3%
Beginning Fund Balance (Jan 1)	267,669	288,021	301,176	301,176	336,742	11.8%	11.8%
Ending Fund Balance (Dec 31)	288,021	301,176	268,043	336,742	340,868	27.2%	1.2%

Combined Revenue and Expenditure Summary by Fund

	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012 Budget Actual	
			Budget	Actual		Budget	Actual

UNEMPLOYMENT TRUST FUND

REVENUE

Miscellaneous Revenue

Investment Earnings

	1,417	1,090	820	579	752	-8.3%	29.8%
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Miscellaneous Revenue

	1,417	1,090	820	579	752	-8.3%	29.8%
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Total Operating Revenue

	1,417	1,090	820	579	752	-8.3%	29.8%
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EXPENDITURES

General Government

Unemployment Claims

	7,785	6,322	10,000	3,740	10,000	0.0%	167.4%
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General Government

	7,785	6,322	10,000	3,740	10,000	0.0%	167.4%
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Total Operating Expenditures

	7,785	6,322	10,000	3,740	10,000	0.0%	167.4%
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Revenue over (under) Expenditures

	(6,368)	(5,232)	(9,180)	(3,160)	(9,248)	0.7%	192.6%
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Beginning Fund Balance (Jan 1)

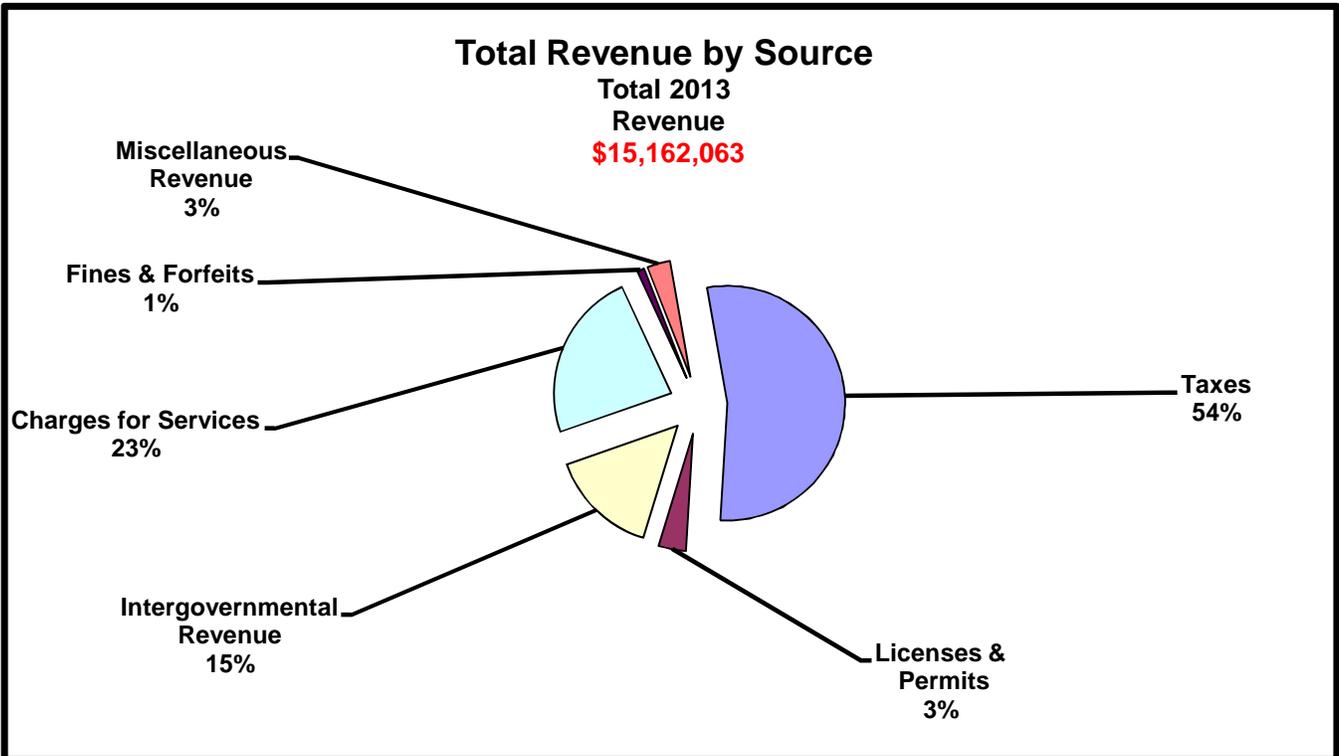
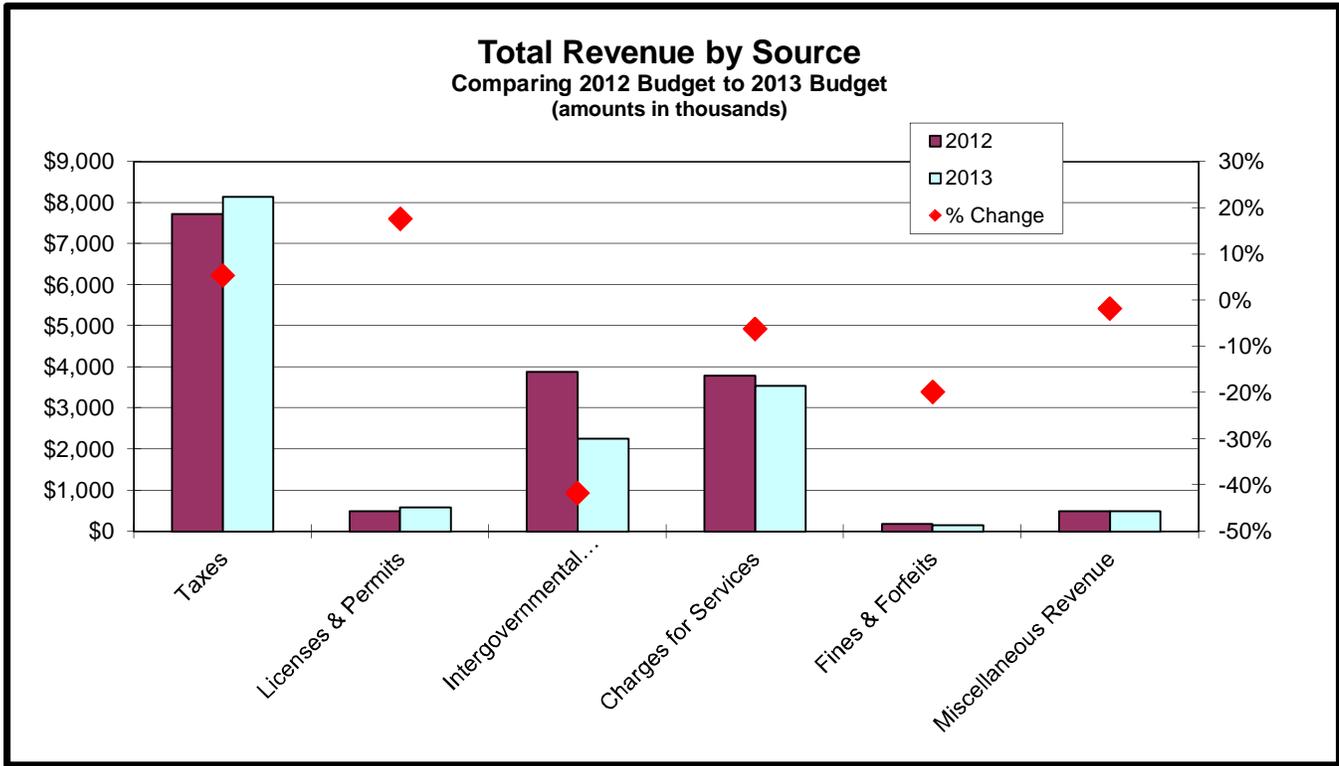
	83,574	77,206	71,974	71,974	68,813	-4.4%	-4.4%
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Ending Fund Balance (Dec 31)

	77,206	71,974	62,794	68,813	59,565	-5.1%	-13.4%
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REVENUE BUDGET

Revenue Summary by Source



Total Revenue by Source

	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual
TAXES							
Regular Property Taxes	3,049,990	3,139,117	3,205,605	3,200,310	3,320,025	3.6%	3.7%
Sales Tax							
Locally Generated	1,506,140	1,642,842	1,799,112	2,054,789	1,916,255	6.5%	-6.7%
.1% Criminal Justice	436,787	457,167	513,192	474,087	478,769	-6.7%	1.0%
Utility Tax	745,107	1,632,226	1,637,326	1,698,866	1,738,605	6.2%	2.3%
Real Estate Excise Tax	686,659	551,843	536,241	1,043,963	654,000	22.0%	-37.4%
Gambling Tax	43,419	37,521	38,000	38,828	39,000	2.6%	0.4%
Total Taxes	6,468,101	7,460,715	7,729,475	8,510,844	8,146,653	5.4%	-4.3%
% Change from Prior Year Actual	8%	15%	4%	14%	-4%		
LICENSES & PERMITS							
Business Licenses	1,060	960	960	1,600	9,565	896.4%	497.8%
Franchise Fees	304,548	304,079	317,674	330,137	332,933	4.8%	0.8%
Development Permits	331,940	477,384	174,754	530,245	237,686	36.0%	-55.2%
Total Licenses & Permits	637,548	782,423	493,388	861,983	580,184	17.6%	-32.7%
% Change from Prior Year Actual	25%	23%	-37%	10%	-33%		
INTERGOVERNMENTAL REVENUE							
Federal, State & County Grants	1,569,136	636,273	2,985,792	2,139,375	1,385,464	-53.6%	-35.2%
State Shared							
I 695 Replacement Funds	77,433	52,630	50,000	66,002	56,000	12.0%	-15.2%
Motor Vehicle Fuel Tax	493,713	477,368	484,970	468,545	481,738	-0.7%	2.8%
Criminal Justice Funding	61,852	62,065	64,601	62,829	64,601	0.0%	2.8%
Liquor Excise & Profits	295,279	269,934	256,816	313,183	228,965	-10.8%	-26.9%
KC Open Space & Regional Trails Lev	39,284	43,338	40,000	43,618	45,000	12.5%	3.2%
Total Intergovernmental Revenue	2,536,696	1,541,608	3,882,178	3,093,552	2,261,767	-41.7%	-26.9%
% Change from Prior Year Actual	28%	-39%	152%	101%	-27%		
CHARGES FOR SERVICES							
Development Charges	349,776	(3,152)	199,529	450,315	271,700	36.2%	
Transportation Impact Fee	420,591	2,232,136	755,631	1,116,574	519,268	-31.3%	-53.5%
Park Impact Fee	342,183	426,870	194,708	512,069	224,000	15.0%	-56.3%
Park Fee in Lieu	48,681	33,432	-	-	-		
Surface Water Mgt Fees	938,700	1,026,437	1,171,747	1,169,444	1,211,409	3.4%	3.6%
Golf Course Charges	1,321,465	942,506	1,066,000	925,368	950,475	-10.8%	2.7%
Miscellaneous Charges	294,129	388,527	396,354	362,110	368,904	-6.9%	1.9%
Total Charges for Services	3,715,525	5,046,755	3,783,969	4,535,880	3,545,756	-6.3%	-21.8%
% Change from Prior Year Actual	8%	36%	-25%	-10%	-22%		
FINES & FORFIETS							
	106,404	176,373	181,558	153,605	145,593	-19.8%	-5.2%
% Change from Prior Year Actual	1%	66%	3%	-13%	-5%		
MISCELLANEOUS REVENUE							
Investment Earnings	267,925	199,202	161,629	136,324	170,009	5.2%	24.7%
Rents, Leases, & Concessions	275,426	292,048	322,366	299,110	302,986	-6.0%	1.3%
Other Miscellaneous	23,947	47,618	6,914	18,095	9,113	31.8%	-49.6%
Total Miscellaneous Revenue	567,298	538,868	490,909	453,529	482,109	-1.8%	6.3%
% Change from Prior Year Actual	39%	-5%	-9%	-16%	6%		
TOTAL REVENUE							
	14,031,572	15,546,742	16,561,477	17,609,392	15,162,063	-8.4%	-13.9%
% Change from Prior Year Actual	13%	11%	7%	13%	-14%		

Total Revenue by Fund

	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual
GENERAL FUND							
Taxes	5,781,442	6,908,872	7,193,234	7,466,880	7,492,653	4.2%	0.3%
Licenses & Permits	637,548	782,423	493,388	861,983	580,184	17.6%	-32.7%
Intergovernmental Revenue	970,697	950,378	941,731	1,025,758	918,151	-2.5%	-10.5%
Charges for Service	642,448	764,318	591,216	786,769	626,825	6.0%	-20.3%
Fines & Forfeits	106,404	176,373	181,558	153,605	145,593	-19.8%	-5.2%
Miscellaneous Revenue	325,851	367,795	356,977	340,681	340,911	-4.5%	0.1%
Total General Fund	8,464,390	9,950,158	9,758,103	10,635,676	10,104,317	3.5%	-5.0%
% Change from Prior Year Actual	9%	18%	-2%	7%	-5%		
TRANSPORTATION FUNDS							
Intergovernmental Revenue	22,104	-	-	-	-		
Charges for Services	420,591	1,841,383	755,631	1,116,574	519,268	-31.3%	-53.5%
Miscellaneous Revenue	112,549	69,332	71,473	56,687	72,121	0.9%	27.2%
Total Street Funds	555,244	1,910,714	827,103	1,173,261	591,389	-28.5%	-49.6%
% Change from Prior Year Actual	-31%	244%	-57%	-39%	-50%		
PARK DEVELOPMENT FUND							
Intergovernmental Revenue	39,284	43,338	40,000	43,618	45,000	12.5%	3.2%
Charges for Services	390,864	460,302	194,708	512,069	224,000	15.0%	-56.3%
Miscellaneous Revenue	11,199	15,712	14,782	13,272	16,276	10.1%	22.6%
Total Park Impact Fee Fund	441,348	519,352	249,490	568,958	285,276	14.3%	-49.9%
% Change from Prior Year Actual	623%	18%	-52%	10%	-50%		
REAL ESTATE EXCISE TAX FUND							
Taxes	686,659	551,843	536,241	1,043,963	654,000	22.0%	-37.4%
Miscellaneous Revenue	57,536	34,967	12,306	14,068	17,152	39.4%	21.9%
Total Real Estate Excise Tax Fund	744,195	586,810	548,547	1,058,031	671,152	22.4%	-36.6%
% Change from Prior Year Actual	31%	-21%	-7%	80%	-37%		
CAPITAL PROJECTS FUND							
Intergovernmental Revenue	1,394,256	521,540	2,604,843	1,922,401	1,185,829	-54.5%	-38.3%
Charges for Services	(7,872)	-	-	13,436	-		
Miscellaneous Revenue	3,750	500	-	-	-		
Total Bond, Grant, & Dev Cont Fd	1,390,134	522,040	2,604,843	1,935,837	1,185,829	-54.5%	-38.7%
% Change from Prior Year Actual	42%	-62%	399%	271%	-39%		
SURFACE WATER MANAGEMENT FUND							
Intergovernmental Revenue	110,354	26,352	295,605	101,775	112,788	-61.8%	
Charges for Service	948,030	1,038,247	1,176,414	1,181,664	1,225,189	4.1%	3.7%
Miscellaneous Revenue	38,175	38,631	28,970	21,903	26,739	-7.7%	22.1%
Total Surface Water Mgt Fund	1,096,560	1,103,229	1,500,989	1,305,342	1,364,715	-9.1%	4.5%
% Change from Prior Year Actual	29%	1%	36%	18%	5%		
LAKE WILDERNESS GOLF COURSE							
Charges for Service	1,321,465	942,506	1,066,000	925,368	950,475	-10.8%	2.7%
Miscellaneous Revenue	1,854	116	100	437	-		
Total LW Golf Course Fund	1,323,319	942,622	1,066,100	925,805	950,475	-10.8%	2.7%
% Change from Prior Year Actual	-9%	-29%	13%	-2%	3%		
INTERNAL SERVICE FUNDS (External Revenue Only)							
Miscellaneous Revenue	16,384	11,815	6,302	6,482	8,909	41.4%	37.5%
Total Internal Service Funds	16,384	11,815	6,302	6,482	8,909	41.4%	37.5%
% Change from Prior Year Actual	121%	-28%	-47%	-45%	37%		
TOTAL REVENUE							
Total Revenue	14,031,572	15,546,742	16,561,477	17,609,392	15,162,063	-8.4%	-13.9%
% Change from Prior Year Actual	13%	11%	7%	13%	-14%		

Revenue Narrative Descriptions

Revenue Narrative Descriptions

TAXES

Property Taxes

Definition

Property taxes are assessed on the taxable assessed value of all real and certain personal property. The elected King County Assessor determines assessed values countywide, including in incorporated cities. "Real property" includes land and the improvements on land. "Personal property" includes certain machinery and equipment, but excludes household goods and business inventory (RCW 84.12). Certain uses are exempt from property taxes, including government-owned properties, schools, and religious buildings. Per State law, the assessed value is to be 100% of market value. All property in King County is revalued on an annual basis, usually by statistical modeling. Once every five years, though, it is revalued based upon site inspection.

Property taxes provide funding for the State, counties, cities, and various special purpose districts (e.g. fire, school, port, etc.). Each jurisdiction has State-established maximum levy rates, though voters may increase these rates on a case-by-case basis. Washington cities have a maximum regular property tax rate of \$3.60 per thousand dollars of assessed valuation. However, of that \$1.50 is for fire services and \$0.50 is for library services. Since the City is annexed as part of both a fire district and a library district, Maple Valley's maximum levy rate is \$1.60 assuming the two district's are at their maximum rates. An historical analysis of property tax rates and amounts are shown in Appendix B.

By November 15th each year, the City Council (by simple majority) must establish the levy for the following calendar year. The deadline is delayed in most years as the County assessor's must wait for the public utility new construction allocation from the State. Generally, State law limits the growth in regular property tax levies to lower of 1% or the rate of inflation (the "implicit price deflator") multiplied by the City's highest levy over the last three years plus the impact of new construction and annexation. The voters can also be asked to increase the levy rate to the statutory maximum. Annual increases as identified below represent the 1% increase plus the increase associated with new construction and annexation. The Maple Ridge annexation completed in 2009 accounts for 7.7% of the 2009 increase.

Historical and Projected Collections

	2009	2010	2011	2012	2013
Levy Rate (per \$1,000 of assessed value)	\$ 1.08	\$ 1.25	\$ 1.29	\$ 1.38	\$ 1.55
Property Tax Levy	2,768,113	3,049,990	3,139,117	3,200,310	3,320,025
Diverted County Road Tax	203,011	-	-	-	-
Total	2,971,124	3,049,990	3,139,117	3,200,310	3,320,025
% Change from the prior year	10.9%	2.7%	2.9%	1.9%	3.7%

Application Property taxes are unrestricted and can be used for any municipal purpose.

Assumptions Forecast levy amount controlled by State law at 1% above prior year levy plus impact of new construction at prior year levy rate. New construction forecast based on available development sites and forecasted market conditions.

Authority and Rate

City	Annual ordinances
State	Various sections of RCW 84
Rate	As noted above

Revenue Narrative Descriptions

TAXES, continued

Retail Sales and Use Tax

Definition

The retail sales and use tax applies to the selling price of tangible personal property (except groceries and prescription drugs) and certain services purchased by consumers. Services taxed include construction services, repairs, lodging of less than 30 days, telephone services, participatory recreational activities, and certain leases. A "use tax" applies to taxable items used within the State, if retail sales tax was not paid at the time of purchase.

The law provides for both a State levy and various local levies. The full range of local levies includes: county, city, transit, high capacity transit, criminal justice, public facilities, juvenile detention facilities, and a levy on food and beverages sold at restaurants and bars. The State levy and certain local levies apply in Maple Valley. The local levy is 1.0 percent, 0.15 percent automatically accrues to the County with the rest to the City. In total the basic levy rate is 8.6 percent: State, 6.5 percent; Metro Transit, 0.7 percent; Public Transportation Benefit Area, 0.2 percent; County, 0.25 percent; City, 0.85 percent; and criminal justice, 0.1 percent. An additional 0.5 percent applies to food and beverage sales by restaurants and bars and accrues to the County.

Businesses report and remit their sales tax collections to the State. The State distributes the funds, less a small administration fee, to the local jurisdiction to which the tax applies. For most retailers the applies to the location where the goods and services were received (destination based). The City receives its distribution from the State on the last day of the second succeeding month after the business collected the tax from the customer. Appendix C provides historical information on sales taxes collected by the City.

Unlike all other retail sales and use taxes, which are distributed to the local jurisdictions based upon the amount of the good or service sold there, criminal justice sales taxes are distributed based on sales by County. In turn, this distribution is redistributed on a per capita basis to both the cities in the county and to the county itself.

The 2012 increase is associated with the completion and the opening of Maple Valley Town Square and the beginning of construction of Four Corner's Square. Both are shopping centers. Some of the stores provide products not previously sold in Maple Valley, thus reducing the City leakage. Others provide the same products as provided elsewhere in town and thus reduce sales tax revenue from other businesses.

Historical and Projected Collections

	2009	2010	2011	2012	2013
Locally Generated	1,446,497	1,506,140	1,642,842	2,054,789	1,916,255
Criminal Justice Distribution	418,990	436,787	457,167	474,087	478,769
Total	1,865,487	1,942,926	2,100,009	2,528,876	2,395,024
% Change from the prior year	-12.0%	4.2%	8.1%	20.4%	-5.3%

Application Retail sales and use taxes are unrestricted and can be used for any municipal purpose.

Assumptions Forecast based on approximately 1/3 of sales tax revenue being on new construction activity. The forecast of this component is based on the conservative new construction forecast. Other sales tax increases are based on growth in the tax base.

Authority and Rates

City	MVMC 3.05
State	RCW 82.08
Rates	City share: 0.85% of total; Total general sales tax, 8.6%;

Revenue Narrative Descriptions

TAXES, continued

Utility Taxes

Definition

Utility taxes are a form of business and occupation tax that can be assessed on the gross receipts of private utility companies operating within a city's boundaries. They cannot be assessed on public utilities except those owned by the City itself. While cities have this taxing authority, counties do not. Cities can exercise this authority for any private or city-owned utility service, such as electricity, telephone, cable television, garbage, water, and sanitary sewer. The tax is imposed onto the utility providers themselves, but the Washington Utilities and Trade Commission allows them to show the tax as a separate line item on a utility bill as if it were a tax on the consumer.

With some exceptions, the maximum utility tax rate allowed is 6%. The City applies this tax rate to electricity, natural gas, and telephone services. The City ordinance defines "telephone services" to include cellular phones, pagers, and cable modem services. In 2009 the Maple Ridge annexation contributed to an increase in revenue. In 2010 the City raised its rate from 2.25% to 3% to fund a police sergeant. In 2011 the City increased its utility tax from 3% to 6% to fund public safety improvements including 3 police officers, a detective, and an emergency management plan and equipment. In 2012 the 2011 one time capital costs was used to fund an additional police officer.

Historical and Projected Collections

	2009	2010	2011	2012	2013
Utility Tax Rate	2.25%	3.00%	6.00%	6.00%	6.00%
Electric	218,997	304,587	658,130	675,489	686,305
Natural Gas	162,623	188,040	448,750	432,940	453,813
Telephone	227,232	252,480	525,346	590,437	598,487
Total	608,851	745,107	1,632,226	1,698,866	1,738,605
% Change from the prior year	1.8%	22.4%	119.1%	4.1%	2.3%

Application Utility taxes are unrestricted and can be used for any municipal purpose.

Assumptions Forecast based on prior year amounts plus anticipated rate increases and increases in consumers based on development activity.

Authority and Rate

City	MVMC 3.15
State	RCW 82.16
Rate	3.00% on electricity, natural gas & telephone

Revenue Narrative Descriptions

TAXES, continued

Real Estate Excise Tax

Definition

Real Estate Excise Taxes ("REET") are assessed on the selling price of all residential and commercial property. The State, counties, and cities are authorized to levy this tax. The State's levy rate is 1.28 percent. King County's rate is 0.5 percent, but it is only levied in unincorporated areas. Upon incorporation, the City replaced the County's levy with one of an equal rate. Accordingly, the total REET rate in the City is 1.78 percent (State = 1.28, City = 0.5).

Consistent with State law, the City's REET is divided into two portions. The proceeds from the first 0.25 percent must be used for capital facilities identified in the City's Capital Improvement Plan. The second 0.25 percent must also be used for capital facilities identified in the City's Capital Improvement Plan, except not for the acquisition of park land.

Historical and Projected Collections

	2009	2010	2011	2012	2013
REET -- First 0.25 percent	264,391	343,329	276,799	521,982	327,000
REET -- Second 0.25 percent	263,726	343,329	275,044	521,982	327,000
Total	528,117	686,659	551,843	1,043,963	654,000
% Change from the prior year	-30.6%	30.0%	-19.6%	89.2%	-37.4%

Application Real Estate Excise Taxes are restricted to capital purposes, as described above

Assumptions Forecast based on conservative estimate of development activity. Historically approximately 50% is generated by new development with an equal amount generated by the resale of existing development.

Authority and Rates

City	MVMC 3.10
State	RCW 82.45 and 82.46
Rate	City: 0.5%; Total: 1.78%

Revenue Narrative Descriptions

TAXES, continued

Gambling Tax

Definition

Gambling Taxes are assessed on permitted gambling activities that occur within the City. Permitted gambling, regulated by the State Gambling Commission, includes bingo and raffles, amusement games, and punchboards or pull tabs. Social card game rooms are not allowed in Maple Valley per Ordinance O-99-86. The tax rates are as follows: bingo and raffles = 10 percent of gross revenue, less amount paid for prizes; amusement games = 2 percent of gross revenue, less amount paid for prizes; and punchboards or pull tabs = 5 percent of gross receipts.

Historical and Projected Collections

	2009	2010	2011	2012	2013
Gambling Taxes	38,373	43,419	37,521	38,828	39,000
% Change from the prior year	-2.1%	13.2%	-13.6%	3.5%	0.4%

Application Most gambling tax revenues are unrestricted and can be used for any municipal purpose. However, the tax on amusement games is dedicated to support law enforcement costs.

Assumptions Forecast at approximately prior year amounts.

Authority and Rates

City	MVMC 3.20
State	RCW 9.46.110
Rates	Bingo & Raffles: 10%
	Punchboards & Pulltabs: 5%
	Amusement games: 2%

Revenue Narrative Descriptions

LICENSES & PERMITS

Business Licenses

Definition

The City established a general business license for 2013 at \$10 per license. It applies to all activities, occupations, services, pursuits or professions located within the City, with the object of gain, benefit, profit, or advantage to the person or entity engaging in the same, or to any other person or class, directly or indirectly, for which a State of Washington business license is required. The City also requires a special license for the following business activities: amusement device establishments, amusement establishments, billiard or pool places, public dances, secondhand dealers, certain charitable solicitors, outdoor musical entertainment, and limited special uses of City property or rights-of-way. The special license base fee is \$100 per year with a \$20 fee added for each additional licensed activity per establishment. Transient sales companies and individuals soliciting door to door are also required to be licensed.

Historical and Projected Collections

	2009	2010	2011	2012	2013
Business Licenses	-	-	-	-	8,000
Special Licenses	1,060	1,060	960	960	960
Transient Sales Licenses	-	-	-	640	605
Total	1,060	1,060	960	1,600	9,565
% Change from the prior year	10.4%	0.0%	-9.4%	66.7%	497.8%

Application Special License revenues are unrestricted and can be used for any municipal purpose.

Assumptions Forecast at approximately prior year amounts.

Authority and Rates

City	MVMC 5.05
State	State Constitution, Article 11, Section 12
Rates	\$100 base, \$20 each additional licensed activity

Revenue Narrative Descriptions

LICENSES & PERMITS, continued

Franchise Fees

Definition

The franchise fee for cable television is charged to the local cable television provider based on the gross revenue generated from its services provided within the City limits. Franchise fees are governed by federal rather than State law and are negotiated with the cable company. The cable TV franchise fee rate may be up to 5.0 percent, which is the rate in the City's current franchise agreement.

Historical and Projected Collections

	2009	2010	2011	2012	2013
General Government					
Cable TV	251,766	283,261	284,567	308,231	311,026
Public Works					
Waste Reduction and Recycling Division					
Solid Waste	21,388	21,287	19,512	21,906	21,906
Total	273,154	304,548	304,079	330,137	332,933
% Change from the prior year	5.1%	11.5%	-0.2%	8.6%	0.8%

Application Franchise fee revenues are unrestricted and can be used for any municipal purpose.

Assumptions Forecast based on prior year amounts plus increases in consumers based on development activity.

Authority and Rate

City	Ordinance O-97-19
State	RCW 80.32.010
Rate	5% of gross revenue

Revenue Narrative Descriptions

LICENSES & PERMITS, continued

Development Permits

Definition

The City is empowered to regulate the use of land and buildings within its corporate limits, and is further empowered to charge fees necessary to fulfill these regulatory responsibilities. The City issues development permits for a broad range of activities, and an array of different fees or rates apply to each activity. Examples include single-family building permits; electrical, mechanical, and plumbing permits; sign permits; new residential or commercial plats; and others. Some development permit fees are based upon the Uniform Building Code, while others are based upon City ordinances. Certain fees are flat rates, others are based upon the value of new construction, while still others are charged on an hourly rate basis.

Historical and Projected Collections

	2009	2010	2011	2012	2013
Community Development					
Building Division					
Building Permits	181,597	268,185	402,149	434,181	193,545
Plumbing Permits	22,957	25,370	33,484	40,790	17,938
Fill and Grade Permits	1,900	1,800	3,667	3,553	3,376
Mechanical Permits	27,516	33,790	35,825	48,432	19,827
Miscellaneous Permits & Fees	300	100	300	-	-
Public Works					
Right of Way Permit	1,995	2,695	1,960	3,290	3,000
Total	236,264	331,940	477,384	530,245	237,686
% Change from the prior year	-18.8%	40.5%	43.8%	11.1%	-55.2%

Application Development permit revenues are unrestricted and can be used for any municipal purpose.

Assumptions Forecast based on available development sites and forecasted market conditions applied conservatively.

Authority and Rates

City	MVMC 16.10
State	RCW 19.27.031; 19.27.100
Rates	Various

Revenue Narrative Descriptions

INTERGOVERNMENTAL REVENUE

Federal, State and County Grants

Definition

Federal, State and County Grants are received based upon an application that addresses the purposes of the grant. Grants are competitive and not all requests are funded. The City only budgets those grants for which they have received official notification of award.

Historical and Projected Collections

	2009	2010	2011	2012	2013
Parks & Recreation					
WA - Lake Wilderness Lodge	268,389	-	-	-	-
Public Safety					
State Emergency Management Grant	-	-	-	22,609	-
King County EMS Grant	-	-	-	2,500	-
WA Traffic Safety - Safety	3,000	3,000	21,118	15,868	12,847
WA Traffic Safety - Overtime	13,161	5,614	4,293	2,610	4,000
Bureau of Justice Grant	-	2,396	8,789	-	-
Public Works					
Fed - Lake Wilderness Trail	16,631	(1,631)	117,121	15,029	-
Fed - SR 169 - SE 271st Pl to SE 276th St	-	-	-	-	500,000
WA - SR 169 - Witte Road to 228th Ave S	-	-	-	559,092	523,926
WA - SR 169 & SR 516	149,843	-	-	-	-
WA - SR 169 - 264th to 258th Street	530,973	145,888	415,106	1,348,280	161,903
WA - Witte Road & 248th Street Intersectn	-	1,250,000	(10,687)	-	-
WA - Surface Water Management NPDES	70,167	23,648	26,352	101,775	79,467
KC - Waste Reduction & Recycling	59,146	53,515	53,825	71,612	70,000
KC - Flood Control Zone District Grant	-	-	-	-	23,687
KCD - Lake Lucerne Outlet Restoration	-	86,706	-	-	9,634
Total	1,111,310	1,569,136	636,273	2,139,375	1,385,464
% Change from the prior year	-44.7%	41.2%	-59.5%	236.2%	-35.2%

Application Funds are restricted for the purposes identified

Assumptions Forecast based on approved grant applications.

Authority and Rates: N/A

Revenue Narrative Descriptions

INTERGOVERNMENTAL REVENUE, continued

State & County Shared Revenue

Definition

State-shared revenues are taxes collected by the State then shared with cities and other governmental entities, often according to per capita formulae. This method is used because cities are prohibited from taxing such commodities as gasoline and liquor, but cities are obligated to enforce issues that arise from the use of such commodities.

Historical and Projected Collections

	2009	2010	2011	2012	2013
General Government					
Local Government Assistance	74,975	77,433	52,630	66,002	56,000
Liquor Excise Tax	102,558	112,947	111,823	84,455	19,606
Liquor Profits	143,768	182,331	158,111	228,728	209,360
Parks & Recreation					
KC Open Space & Regional Trails Levy	37,897	39,284	43,338	43,618	45,000
Public Safety					
CJ - Population	4,526	5,072	5,060	5,168	5,733
CJ - Contract Law Enforcement	30,247	33,341	33,097	33,946	34,979
CJ - Special Programs	17,275	19,213	19,102	19,429	19,491
DUI / Other Criminal Justice	6,792	4,226	4,806	4,286	4,399
Public Works					
Motor Vehicle Fuel Tax	456,674	493,713	477,368	468,545	481,738
Total	874,711	967,560	905,335	954,176	876,304
% Change from the prior year	3.3%	10.6%	-6.4%	5.4%	-8.2%

Application General Government revenues are unrestricted and are used to pay general operating expenses. Those in the "Police" category are restricted for use to the programs identified ("CJ" stands for criminal justice). Those in the "Transportation" category must be used for transportation purposes, either operating or capital; the "Motor Vehicle Fuel: Capital" is restricted to capital improvements for streets and related facilities. This "capital" designation was removed by the State legislature in 2005.

Assumptions Forecast based on amounts per capita and current year population amounts as approved by the

Authority and Rates

City	Only the State can impose these taxes, which it distributes to cities and counties
State	RCW 66.08
	RCW 82.44
	RCW 82.14
	RCW 46.68

Revenue Narrative Descriptions

CHARGES FOR SERVICES

Development Charges

Definition

Development charges include an array of fees and hourly rates that are separate from the development permit fees discussed above. Their application and the amounts charged vary depending upon the complexity of the development proposal.

Historical and Projected Collections

	2009	2010	2011	2012	2013
Community Development					
Planning Division					
Sale of Maps / Publications	20	2	-	-	-
Counter Service Fees	925	1,025	825	1,275	1,167
Boundary Line Adjustment Fee	-	-	1,375	9,150	9,150
Preliminary Plat Review Fees	300	2,000	1,175	3,925	2,900
Final Plat Review Fees	7,225	4,450	10,500	-	7,500
Appeal Fees	100	-	-	-	-
Design Review Fees	54,875	41,734	42,455	29,700	25,000
Conditional Use Permits	700	-	-	-	-
SEPA Review Fees	3,025	10,275	8,075	1,250	933
Fire Impact Administration Fee	-	-	-	2,600	4,550
School Impact Administration Fees	5,720	8,060	10,140	10,660	4,550
Building Division					
Counter Service Fees	7,650	10,475	8,400	14,350	15,667
Title Elimination Fees	25	100	325	25	25
Plan Check Fees	128,223	120,597	129,728	139,359	59,008
WSEC - Energy Code Fee	6,250	8,050	9,450	11,159	4,721
Fire Marshal					
Land Use Review Fee	1,150	1,450	1,400	250	100
Plan Review Fee	6,250	5,700	8,625	20,500	18,000
New Construction Insp - Building	8,000	7,000	16,150	29,375	24,000
Inspections - Fireworks Stands	800	700	800	600	500
Public Works					
Construction Inspection Fees	30,763	63,524	44,013	44,244	41,441
Surface Water Mgt Inspection Fees	6,890	9,330	11,810	12,220	13,780
Traffic Concurrency Fees	72,560	4,527	-	6,745	-
Plan Review Fees	55,754	58,650	79,730	99,493	38,709
Final Plat Review Fees	-	-	2,625	-	-
Miscellaneous Charges	1,000	-	-	-	-
Total	398,205	357,648	387,601	436,879	271,700
% Change from the prior year	11.8%	-10.2%	8.4%	12.7%	-37.8%

Revenue Narrative Descriptions

CHARGES FOR SERVICES, continued

Development Charges, continued

Application Development charges are unrestricted and can be used for any municipal purpose. However, transportation concurrency fees are dedicated to traffic analyses, with any residual amounts being dedicated to transportation capital improvements.

Assumptions Forecast based on available development sites and forecasted market conditions applied conservatively.

Authority and Rates

City	MVMC 16.10
State	RCW 19.27.100

Revenue Narrative Descriptions

CHARGES FOR SERVICES, continued

Developer Contributions

Definition

Developer contributions are payments provided by developers to help offset the impacts to the City attributable to their development. "Transportation impact fees" are assessed based upon the quantity of net new p.m. peak trips a proposed development is projected to add to the City's transportation network. "Transportation contributions" are funds or other dedications required as determined through the SEPA review process for a development. "Fee in lieu for Park Dedications" are amounts required in lieu of providing on-site park improvements in a new residential development.

Historical and Projected Collections

	2009	2010	2011	2012	2013
Trans impact fee / pm peak hr trip	\$ 6,039	\$ 2,859	\$ 3,031	\$ 3,881	\$ 3,986
Park impact fee / residential pm peak hr trip	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754
Transportation Impact Fees	542,846	420,591	2,232,136	1,116,574	519,268
Transportation Contributions	14,071	(7,872)	(390,753)	13,436	-
Park Fee in Lieu	18,776	48,681	33,432	-	-
Park Impact Fees	-	342,183	426,870	512,069	224,000
Total	575,693	803,582	2,301,685	1,642,079	743,268
% Change from the prior year	-52.8%	39.6%	186.4%	-28.7%	-54.7%

Application Funds are restricted for the capital purposes identified
Transportation contribution special assessments collected in 2008 and 2009 were refunded in 2011

Assumptions Forecast based on available development sites and forecasted market conditions applied conservatively.

Authority and Rates

City	Transportation Impact Fees
	Transportation Contributions
	Park Fee in Lieu
State	RCW 82.02.020
Rates	Transportation impact fees as noted above
	Park fee in lieu: Various according to site/project specifics

Revenue Narrative Descriptions

CHARGES FOR SERVICES, continued

Surface Water Management Fees

Definition

Surface water management fees provide revenue to fund operations and capital improvements for the City's surface water management utility. The cost of the service is allocated by parcel or acre based on the percentage of impervious surface for that parcel or acre. Fees were increased for 2010 through 2012 by about 7% from the original City of Maple Valley fee structure established in 1997. The current fees range from \$115.02 per developed single family parcel per year to \$1,782.99 per acre per year for a heavily developed commercial site. Undeveloped sites, in their natural state, are not charged. The fees are billed by King County with annual property tax billings. The City receives the majority of funds in the April/May and October/November time periods.

Historical and Projected Collections

	2009	2010	2011	2012	2013
Single Family Residential Annual Rate	\$ 85.02	\$ 91.02	\$ 103.02	\$ 115.02	\$ 115.02
Current SWM Collections	753,472	938,700	1,026,437	1,169,444	1,211,409
Total	753,472	938,700	1,026,437	1,169,444	1,211,409
% Change from the prior year	5.8%	24.6%	9.3%	13.9%	3.6%

Application Funds are restricted for surface water management purposes.

Assumptions Forecast based on available development sites and forecasted market conditions applied conservatively. Rates have remained unchanged since initially established in 1997.

Authority and Rates

City Ordinance O-97-22
 State RCW 85.06.230
 Rates Single family: As listed per parcel
 Commercial: Sliding scale

Revenue Narrative Descriptions

CHARGES FOR SERVICES, continued

Golf Course Charges

Definition

The City acquired the Lake Wilderness Golf Course in December 2006. The operation included and 18 hole golf course and full service restaurant. From acquisition the City has chosen to have the operation managed by a golf contractor. The operation has always required a City subsidy. In 2010 in an effort to eliminate the subsidy, the City established a citizen advisory committee. The recommendation of the committee was to raise rates and reduced the restaurant scope to serve the golfer. This was recommendation was fully implemented in April 2011. In 2011 the subsidy decreased, but with a very bad weather year and the economy, the subsidy was not totally eliminated.

Historical and Projected Collections

	2009	2010	2011	2012	2013
Merchandise Sales	63,686	55,090	51,574	52,632	51,000
Green Fees	521,148	497,758	498,367	495,026	525,000
Cart Rentals	141,539	137,302	112,383	130,818	136,000
Food Sales	366,843	321,002	122,094	91,006	93,000
Beverage Sales	345,221	309,822	156,589	152,557	143,000
Facility Rentals	8,822	493	1,500	3,329	2,475
Total	1,447,259	1,321,465	942,506	925,368	950,475
% Change from the prior year	-1.0%	-8.7%	-28.7%	-1.8%	2.7%

Application Funds are used for golf course purposes, but can be transferred to other funds as directed by City budget.

Assumptions Projections established based on prior year actuals. 2009 and subsequent year reductions based on the economy and in 2011 and forward the downsizing of the restaurant operations in an effort to break even.

Authority and Rates

City
State
Rates

Revenue Narrative Descriptions

CHARGES FOR SERVICES, continued

Miscellaneous Charges and Services

Definition

"Other charges for services" include a variety of charges with the revenues generated identified below. Detailed rate information is included in the City's "Consolidated Tax and Fee Schedule".

Historical and Projected Collections

	2009	2010	2011	2012	2013
General Government					
Sale of Maps / Publications	351	345	713	425	458
Passport Filing Fees	18,925	10,675	9,800	10,950	11,467
Pet License Rebate	211	146	51	-	-
Municipal Court					
Warrant Cost	3,514	5,953	5,612	6,935	6,776
IT Time Pay Fee	407	392	506	496	477
Copies and Tape Fees	-	20	7	4	4
Adult Probation Services	-	2	138	2	3
Sentencing Compliance Fee	25,686	28,262	88,139	55,389	54,456
Housing and Monitoring of Prisoners	2,290	120	1,763	1,879	2,066
Crime Conviction Fee	169	235	581	642	539
Community Development					
Fire Marshal					
Annual Fire Inspections	9,605	9,700	9,040	11,520	9,000
Parks & Recreation					
Program Fees - Day Camp	60,428	65,853	63,841	60,530	61,360
Program Fees - Youth Sports & Classes	69,932	91,459	108,913	125,308	120,000
Program Fees - Adult Sports & Classes	75,775	75,127	88,878	76,730	90,000
Recreation Advertising Fee	-	-	850	2,040	2,720
Recreation Convenience Fee	-	-	870	1,059	1,312
Police					
Sale of Emergency Preparedness Kits	2,753	1,540	1,725	-	-
Impound fees	-	4,300	7,100	8,200	8,267
Total	270,047	294,129	388,527	362,110	368,904
% Change from the prior year	0.0%	8.9%	32.1%	-6.8%	1.9%

Application Most of these revenues are unrestricted and can be used for any municipal purpose.

Assumptions Forecast based on trend data information on new programs or fee changes.

Authority and Rates

City	General powers and contractual arrangements
State	RCW 3.50; 9.94A.185; 16.52.015
Rates	Various

Revenue Narrative Descriptions

FINES & FORFIETS

Definition

Fines and forfeit amounts are prescribed in State law. The Maple Valley Police Department issues fines for various infractions and violations. The fines and forfeits are paid at the Maple Valley Municipal Court located in Enumclaw. The City retains about sixty percent of the total amount paid in fines and forfeits. The balance accrues to the State of Washington and King County.

Historical and Projected Collections

	2009	2010	2011	2012	2013
Municipal Court					
False Alarm Fines	1,550	900	1,350	1,225	867
Proof of Motor Vehicle Insurance	2,117	2,142	3,832	2,343	2,676
Local Infraction Refund	-	-	6,710	-	-
Traffic Infractions	46,363	53,881	89,599	87,305	85,119
Emergency and Trauma	11,213	13,025	15,249	9,336	7,674
School Zone Safety	1,149	660	24,491	17,274	18,239
Local JIS- Court	1,455	1,581	2,396	3,915	5,220
Non-Traffic Infractions	1,949	1,351	686	144	192
Civil Parking Infraction Penalties	1,266	983	760	145	113
Handicapped Parking Infractions	131	713	805	542	696
Driving Under the Influence	12,100	9,620	9,648	7,295	6,472
Criminal Traffic Misdemeanor	9,069	7,283	7,029	8,762	6,541
Investigative Assessment	121	156	6	58	5
Other Non-Traffic Fines	7,051	6,016	5,505	3,966	3,759
Domestic Violence Penalty Assessment	1,129	1,406	554	749	822
Jury Demand Fee	-	-	-	986	166
Witness Fee	17	-	-	-	-
Public Defense Fees	7,127	6,111	7,007	9,182	6,988
Law Enforcement Services	1,012	365	236	153	43
Court Interpreter	167	37	210	-	-
Community Development					
Code Enforcement Fine	275	175	300	225	-
Total	105,260	106,404	176,373	153,605	145,593
% Change from the prior year	-4.7%	1.1%	65.8%	-12.9%	-5.2%

Application The City's share of fine and forfeit revenues are unrestricted and can be used for any municipal purpose.

Assumptions Forecast based on trend data and estimates from the Police Department.

Authority and Rates

City	MVMC 2.60
State	RCW 3.50
Rates	Per State law and sentencing

Revenue Narrative Descriptions

MISCELLANEOUS REVENUE

Investment Earnings

Definition

Investment earnings are received on all available City funds. On a daily basis, the City reviews its cash position and transfers funds either to or from the Washington State Local Government Investment Pool. Through prequalified investment firms the City invests certain funds long-term with in securities that are allowed by State law, as identified in the City's investment policy. Governmental Accounting Standards Board (GASB) Statement No. 31 Accounting for *Financial Reporting fo Certain Investments and for External Investment Pools* requires many investments of state and local governments to be reported at fair value, with changes in fair value reported as investment interest. The apportionment of investment earnings to investment interest and gain (loss) on investments is shown following the fund segregation.

Historical and Projected Collections

	2009	2010	2011	2012	2013
General Fund	29,732	42,094	35,669	27,441	33,338
Street Fund	6,476	10,872	6,935	3,167	4,085
Transportation Impact Fee Fund	59,576	101,677	62,396	53,520	68,036
Park Development Fund	4,338	11,199	15,712	13,272	16,276
Real Estate Excise Tax Fund	38,565	57,321	34,902	14,010	17,075
Surface Water Management Fund	19,948	36,229	34,927	19,454	24,290
Lake Wilderness Golf Course	501	40	30	129	-
Equipment Rental Fund	2,469	2,109	2,877	1,895	2,434
Central Service Fund	3,594	4,968	4,664	2,859	3,724
Unemployment Fund	1,349	1,417	1,090	579	752
Total	166,548	267,925	199,202	136,324	170,009
% Change from the prior year	-69.8%	60.9%	-25.7%	-31.6%	24.7%
Investment Interest	234,571	150,030	134,972	171,719	170,009
Unrealized Gain(Loss) on Investments	(68,023)	117,896	64,230	(35,394)	-
	166,548	267,925	199,202	136,324	170,009

Cumulative Unrealized Gain(Loss) on Investments Inception to Date 191,663

Application Investment earnings are is unrestricted and can be used for any municipal purpose.

Assumptions Forecast based on projected fund balances and a conservative estimate of interest rates.

Authority and Rates

City Resolutions R-97-32; R-00-145
 State RCW 35A.11.010
 Rates Flucuate with the market

Revenue Narrative Descriptions

MISCELLANEOUS REVENUE, continued

Other Miscellaneous

Definition

The "other miscellaneous" category includes a number of unique revenue sources. The most significant is the rental income received for use of the Lake Wilderness Lodge, primarily for weddings. Private donations in 2006 reflects the contribution for improvements of Lake Wilderness Elementary Ball fields. The "judgements and settlements" line item includes the amount received when the City prevails in a litigation action. The "street vacation" line item occurs when the City sells a piece of unneeded street right-of-way. Most items in this category are not budgeted because their receipt is not predictable.

Historical and Projected Collections

	2009	2010	2011	2012	2013
Small Overpayment - Courts	-	-	20	70	16
NSF Revenues - Court	40	50	100	50	67
Rents, Leases & Concessions	219,655	263,062	274,441	264,748	273,124
Miscellaneous Revenue - Park	8,795	12,365	17,607	34,362	29,862
Miscellaneous Revenue - Golf	584	1,814	86	308	-
Private Donations	2,000	1,000	26,263	820	-
Asset Seizures	-	52	-	3,304	1,297
Street Vacations	(100)	-	-	-	-
Judgements & Settlements	-	-	11,280	5,501	-
Cash Long or Short	545	(0)	(92)	12	-
Refunds - Prior Year	338	6,345	179	1,096	-
Other Interest & Penalties	8,881	6,795	6,597	5,689	5,638
Sale of Surplus Assets	-	7,890	3,185	1,245	2,096
Total	240,738	299,373	339,666	317,205	312,100
% Change from the prior year	-20.1%	24.4%	13.5%	-6.6%	-1.6%

Application These revenues are unrestricted and can be used for any municipal purpose.

Assumptions Forecast for Lodge and Park revenue based on planned scheduled bookings and fees. Other forecasts as individually determined.

Authority and Rates

City	Various
State	Various

Revenue Detail by Fund and Source

Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

GENERAL FUND

GENERAL GOVERNMENT REVENUES

TAXES

Regular Property Tax - Current	3,049,990	3,139,117	3,205,605	3,200,310	3,320,025	3.6%	3.7%
Sales Tax	1,506,140	1,642,842	1,799,112	2,054,789	1,916,255	6.5%	-6.7%
Criminal Justice Sales Tax	436,787	457,167	513,192	474,087	478,769	-6.7%	1.0%
Electric Tax	304,587	658,130	669,019	675,489	686,305	2.6%	1.6%
Natural Gas Tax	188,040	448,750	463,360	432,940	453,813	-2.1%	4.8%
Telephone Tax	252,480	525,346	504,946	590,437	598,487	18.5%	1.4%
Gambling Tax	43,419	37,521	38,000	38,828	39,000	2.6%	0.4%
TOTAL TAXES	5,781,442	6,908,872	7,193,234	7,466,880	7,492,653	4.2%	0.3%

LICENSES AND PERMITS

Business Licenses				-	8,000		
Special Licenses	1,060	960	960	960	960	0.0%	0.0%
Transient Sales Licenses				640	605		-5.5%
Franchise Fees - Cable TV	283,261	284,567	295,767	308,231	311,026	5.2%	0.9%
TOTAL LICENSES AND PERMITS	284,321	285,527	296,727	309,831	320,591	8.0%	3.5%

INTERGOVERNMENTAL REVENUE

Local Government Assistance	77,433	52,630	50,000	66,002	56,000	12.0%	-15.2%
Liquor Excise Tax	112,947	111,823	114,879	84,455	19,606	-82.9%	-76.8%
Liquor Profits	182,331	158,111	141,937	228,728	209,360	47.5%	-8.5%
TOTAL INTERGOVERNMENTAL	372,711	322,564	306,816	379,185	284,965	-7.1%	-24.8%

CHARGES FOR SERVICES

Sale of Maps / Publications	345	713	788	425	458	-41.9%	7.7%
Passport Filing Fees	10,675	9,800	10,400	10,950	11,467	10.3%	
Pet License Sales Rebate	146	51	150	-	-	-100.0%	#DIV/0!
TOTAL CHARGES FOR SERVICES	11,166	10,564	11,338	11,375	11,924	5.2%	4.8%

MISCELLANEOUS REVENUES

Investment Interest	24,097	24,718	31,410	33,352	33,338	6.1%	0.0%
Unrealized Gain(Loss) on Investments	17,997	10,951	-	(5,911)	-		
Other Interest & Penalties	3,397	1,328	1,231	935	943	-23.4%	0.8%
Judgements & Settlements		11,280	-	5,501	-		
Sale of Surplus Assets			-	96	96		
Cash Long and Short	(0)	(92)	-	12	-		
Refund - Prior Year	6,345	179	-	1,096	-		
TOTAL MISCELLANEOUS	51,836	48,364	32,641	35,081	34,377	5.3%	-2.0%

TOTAL GENERAL GOV'T REVENUE	6,501,476	7,575,891	7,840,756	8,202,352	8,144,512	3.9%	-0.7%
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Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

GENERAL FUND, continued

COMMUNITY DEVELOPMENT REVENUES

PLANNING DIVISION

CHARGES FOR SERVICES

Sale of Maps / Publications	2		-	-	-		
Counter Service Fee	1,025	825	733	1,275	1,167	59.1%	-8.5%
Boundary Line Adjustment Fee		1,375	1,200	9,150	9,150		
Preliminary Plat Review Fee	2,000	1,175	933	3,925	2,900	210.7%	-26.1%
Final Plat Review	4,450	10,500	10,500	-	7,500	-28.6%	#DIV/0!
Design Review Fee	41,734	42,455	30,000	29,700	25,000	-16.7%	-15.8%
SEPA Review - Offsite	10,275	8,075	6,925	1,250	933	-86.5%	-25.3%
TOTAL CHARGES FOR SERVICES	59,486	64,405	50,292	45,300	46,650	-7.2%	3.0%

TOTAL PLANNING DIVISION

TOTAL PLANNING DIVISION	59,486	64,405	50,292	45,300	46,650	-7.2%	3.0%
EXPENDITURES	360,112	365,073	423,389	433,689	409,163	-3.4%	-5.7%
Percent Coverage	17%	18%	12%	10%	11%		

BUILDING DIVISION

LICENSES AND PERMITS

Building Permits	268,185	402,149	143,772	434,181	193,545	34.6%	-55.4%
Plumbing Permits	25,370	33,484	12,434	40,790	17,938	44.3%	-56.0%
Fill and Grade Permits	1,800	3,667	4,000	3,553	3,376	-15.6%	-5.0%
Mechanical Permits	33,790	35,825	12,434	48,432	19,827	59.4%	-59.1%
Miscellaneous Permits & Fees	100	300	200	-	-	-100.0%	
TOTAL LICENSES AND PERMITS	329,245	475,424	172,841	526,955	234,686	35.8%	-55.5%

CHARGES FOR SERVICES

Counter Service Fee	10,475	8,400	8,319	14,350	15,667	88.3%	9.2%
Title Elimination Fee	100	325	325	25	25	-92.3%	
Plan Check Fee	120,597	129,728	42,743	139,359	59,008	38.1%	-57.7%
Fire Impact Administration Fee				2,600	4,550	#DIV/0!	75.0%
School Impact Administration Fee	8,060	10,140	4,514	10,660	4,550	0.8%	-57.3%
WSEC - Energy Code Fee	8,050	9,450	3,497	11,159	4,721	35.0%	-57.7%
TOTAL CHARGES FOR SERVICES	147,282	158,043	59,398	178,153	88,520	49.0%	-50.3%

FINES AND FORFEITS

Code Enforcement Fines	175	300	300	225	-		
TOTAL FINES AND FORFEITS	175	300	300	225	-		

TOTAL BUILDING DIVISION

TOTAL BUILDING DIVISION	476,702	633,767	232,539	705,333	323,206	39.0%	-54.2%
EXPENDITURES	523,313	555,508	613,026	624,265	522,339	-14.8%	-16.3%
Percent Coverage	91%	114%	38%	113%	62%		

Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

GENERAL FUND, continued

COMMUNITY DEVELOPMENT REVENUES, continued

FIRE MARSHAL

CHARGES FOR SERVICES

Annual Fire Inspections	9,700	9,040	9,000	11,520	9,000	0.0%	-21.9%
Land Use Review Fee	1,450	1,400	1,433	250	100	-93.0%	-60.0%
Plan Review Fee	5,700	8,625	8,993	20,500	18,000	100.2%	-12.2%
Inspections - New Construction	7,000	16,150	4,667	29,375	24,000	414.3%	-18.3%
Inspections - Fireworks Stands	700	800	600	600	500	-16.7%	-16.7%
TOTAL CHARGES FOR SERVICES	24,550	36,015	24,693	62,245	51,600	109.0%	-17.1%
TOTAL FIRE MARSHAL	24,550	36,015	24,693	62,245	51,600	109.0%	-17.1%
EXPENDITURES	26,627	36,050	36,000	65,225	50,000	38.9%	-23.3%
Percent Coverage	92%	100%	69%	95%	103%		
TOTAL COMMUNITY DEVELOPMNT	560,737	734,187	307,524	812,878	421,456	37.0%	-48.2%
EXPENDITURES	910,052	956,631	1,072,415	1,123,179	981,502	-8.5%	-12.6%
Percent Coverage	62%	77%	29%	72%	43%		

Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

GENERAL FUND, continued

PARKS & RECREATION REVENUE

PARK REVENUE

MISCELLANEOUS REVENUE

Picnic Shelter Rental	12,866	15,946	16,584	14,174	15,000	-9.5%	5.8%
Beach & Field Rental	750	1,290	1,342	2,060	2,060	53.5%	0.0%
Facility Rental	2,000	2,014	2,095	2,064	2,064	-1.4%	0.0%
Donations	5	-	-	-	-		
TOTAL MISCELLANEOUS	15,621	19,250	20,020	18,298	19,124	-4.5%	4.5%
TOTAL PARK	15,621	19,250	20,020	18,298	19,124	-4.5%	4.5%
EXPENDITURES	351,542	357,086	373,168	311,996	390,010	4.5%	25.0%
Percent Coverage	4%	5%	5%	6%	5%		

LAKE WILDERNESS LODGE REVENUE

MISCELLANEOUS REVENUE

Facility Rental	223,336	233,405	262,000	225,836	234,000	-10.7%	3.6%
Facility Rental - Insurance	20,360	21,286	23,000	20,614	20,000	-13.0%	-3.0%
TOTAL MISCELLANEOUS	243,696	254,691	285,000	246,450	254,000	-10.9%	3.1%
TOTAL LAKE WILDERNESS LODGE	243,696	254,691	285,000	246,450	254,000	-10.9%	3.1%
EXPENDITURES	403,688	410,004	471,107	432,734	473,006	0.4%	9.3%
Percent Coverage	60%	62%	60%	57%	54%		

Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

GENERAL FUND, continued

PARKS & RECREATION REVENUE, continued

RECREATION & EVENT REVENUE

CHARGES FOR SERVICES

Program Fees - Day Camp	65,853	63,841	63,841	60,530	61,360	-3.9%	1.4%
Program Fees - Youth Sports & Classes	91,459	108,913	110,000	125,308	120,000	9.1%	-4.2%
Program Fees - Adult Sports & Classes	75,127	88,878	93,000	76,730	90,000	-3.2%	17.3%
Recreation Advertising Fee		850	850	2,040	2,720	220.0%	33.3%
Recreation Convenience Fee		870	1,084	1,059	1,312	21.1%	23.9%
TOTAL CHARGES FOR SERVICES	232,440	263,352	268,775	265,667	275,392	2.5%	3.7%

MISCELLANEOUS REVENUE

Rentals & Concessions	166	4,620	4,620	8,617	8,617		0.0%
Donations - Day Camp	1,340	1,351	1,351	1,370	1,370	1.4%	0.0%
Donations - Youth Sports & Classes	7,075	6,552	6,300	11,375	9,875	56.7%	-13.2%
Donations - Events	3,750	5,075	5,075	13,000	10,000	97.0%	-23.1%
Sale of Miscellaneous Items	29	9	-	-	-		
TOTAL MISCELLANEOUS	12,360	17,607	17,346	34,362	29,862	72.2%	-13.1%

TOTAL RECREATION AND EVENTS

EXPENDITURES	627,605	658,008	691,841	710,995	745,621	7.8%	4.9%
Percent Coverage	39%	43%	41%	42%	41%		-3.0%

TOTAL PARKS & RECREATION

EXPENDITURES	1,567,479	1,594,584	1,735,970	1,630,836	1,792,300	3.2%	9.9%
Percent Coverage	32%	35%	34%	35%	32%		

Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget	
			Budget	Actual		Over (Under) 2012 Budget	Actual

GENERAL FUND, continued

PUBLIC SAFETY REVENUE

POLICE REVENUE

INTERGOVERNMENTAL REVENUE

State Emergency Management Grant			11,292	22,609	-	-100.0%	-100.0%
King County EMS Grant				2,500	-	#DIV/0!	-100.0%
Traffic Safety - Equipment	3,000	21,118	3,000	15,868	12,847	328.2%	-19.0%
Traffic Safety - Overtime	5,614	4,293	6,000	2,610	4,000		53.3%
Traffic Safety - Other		357	-	-	-		
Bureau of Justice Grant	2,396	8,789	-	-	-		
CJ - Population	5,072	5,060	5,733	5,168	5,733	0.0%	10.9%
CJ - Special Programs	19,213	19,102	19,491	19,429	19,491	0.0%	0.3%
CJ - Contract Law Enforcement	33,341	33,097	34,979	33,946	34,979	0.0%	3.0%
DUI - Cities	4,226	4,806	4,399	4,286	4,399	0.0%	2.6%
TOTAL INTERGOVERNMENTAL	72,861	96,621	84,893	106,416	81,448	-4.1%	-23.5%

CHARGES FOR SERVICES

Sale of Emergency Preparedness Kits	1,540	1,725	2,023		-	-100.0%	
Impound Fees	4,300	7,100	6,933	8,200	8,267		0.8%
TOTAL CHARGES FOR SERVICES	5,840	8,825	8,956	8,200	8,267	-7.7%	0.8%

FINES AND FORFEITS

False Alarm Fines	900	1,350	1,467	1,225	867	-40.9%	-29.3%
TOTAL FINES AND FORFEITS	900	1,350	1,467	1,225	867	-40.9%	-29.3%

MISCELLANEOUS REVENUE

Donations from Private Sources	1,000	26,263	225	820	-	-100.0%	-100.0%
Asset Seizures	52		-	3,304	1,297		
TOTAL MISCELLANEOUS REVENUE	1,052	26,263	225	4,124	1,297	476.5%	-68.5%

TOTAL POLICE

EXPENDITURES	2,550,532	3,392,838	3,704,534	3,595,901	3,724,472	0.5%	3.6%
Percent Coverage	3%	4%	3%	3%	2%		

MUNICIPAL COURT REVENUE

CHARGES FOR SERVICES

Warrant Cost	5,953	5,612	6,031	6,935	6,776	12.3%	-2.3%
IT Time Pay Fee	392	506	506	496	477	-5.6%	-3.8%
Copies and Tape Fees	20	7	9	4	4		-11.2%
Adult Probation Services	2	138	172	2	3		

Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

GENERAL FUND, continued

MUNICIPAL COURT REVENUE, continued

Sentencing Compliance Fee	28,262	88,139	88,999	55,389	54,456	-38.8%	-1.7%
Housing and Monitoring of Prisoners	120	1,763	2,036	1,879	2,066		10.0%
Crime Conviction Fee	235	581	532	642	539	1.4%	-16.0%
TOTAL CHARGES FOR SERVICES	34,984	96,746	98,285	65,348	64,321	-34.6%	-1.6%
FINES AND FORFEITS							
Proof of Motor Vehicle Insurance	2,142	3,832	4,392	2,343	2,676	-39.1%	14.2%
Local Infraction Refund		6,710	8,946	-	-		
Traffic Infraction Penalties	53,881	89,599	90,128	87,305	85,119	-5.6%	-2.5%
Emergency Aid and Trauma	13,025	15,249	18,803	9,336	7,674	-59.2%	-17.8%
School Zone Safety	660	24,491	24,277	17,274	18,239	-24.9%	5.6%
Local / JIS Court	1,581	2,396	277	3,915	5,220		33.3%
Non-Traffic Infractions	1,351	686	915	144	192	-79.1%	33.3%
Civil Parking Infraction Penalties	983	760	907	145	113	-87.5%	-21.8%
Parking Infraction - Handicapped	713	805	1,073	542	696	-35.2%	28.4%
Driving Under Influence	9,620	9,648	9,208	7,295	6,472	-29.7%	-11.3%
Criminal Traffic Misdemeanor	7,283	7,029	7,168	8,762	6,541	-8.7%	-25.3%
Investigative Assessment	156	6	8	58	5	-40.1%	
Other Non-traffic Fines	6,016	5,505	5,260	3,966	3,759	-28.5%	-5.2%
Domestic Violence Penalty Assessment	1,406	554	576	749	822	42.7%	9.8%
Jury Demand Fees			-	986	166		
Public Defense Fees	6,111	7,007	7,299	9,182	6,988	-4.3%	-23.9%
Law Enforcement Services	365	236	276	153	43	-84.3%	
Court Interpreter Fees	37	210	280	-	-	-100.0%	
TOTAL FINES AND FORFEITS	105,329	174,723	179,791	152,155	144,726	-19.5%	-4.9%
MISCELLANEOUS REVENUES							
Interest - Court	1,236	1,501	1,611	2,247	2,168	34.5%	-3.5%
Small Overpayment - Court		20	-	70	16		-77.0%
NSF Revenues - Court	50	100	133	50	67		33.3%
TOTAL MISCELLANEOUS	1,286	1,621	1,745	2,366	2,251	29.0%	-4.9%
TOTAL MUNICIPAL COURT EXPENDITURES	141,599	273,089	279,821	219,869	211,298	-24.5%	-3.9%
Percent Coverage	95%	147%	100%	93%	64%		-30.4%
TOTAL PUBLIC SAFETY REVENUE EXPENDITURES	2,764,368	3,688,784	4,099,273	3,926,144	4,199,372	2.4%	7.0%
Percent Coverage	8%	11%	9%	9%	7%		

Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

GENERAL FUND, continued

PUBLIC WORKS REVENUE

ADMINISTRATION DIVISION

LICENSES AND PERMITS

Right of Way Permit	2,695	1,960	1,913	3,290	3,000	56.8%	-8.8%
TOTAL LICENSES AND PERMITS	2,695	1,960	1,913	3,290	3,000	56.8%	-8.8%

CHARGES FOR SERVICES

Inspection Fees	63,524	44,013	41,597	44,244	41,441	-0.4%	-6.3%
Plan Review Fees	58,650	79,730	25,257	99,493	38,709	53.3%	-61.1%
Final Plat Review Fees		2,625	2,625	-	-		
TOTAL CHARGES FOR SERVICES	122,174	126,368	69,480	143,737	80,150	15.4%	-44.2%

TOTAL ADMINISTRATION DIVISION

EXPENDITURES	124,869	128,328	71,393	147,027	83,150	16.5%	-43.4%
Percent Coverage	77%	109%	57%	122%	47%		

TRANSPORTATION PLANNING

CHARGES FOR SERVICES

Traffic Concurrency Fees	4,527		-	6,745	-		
TOTAL CHARGES FOR SERVICES	4,527	-	-	6,745	-		

TOTAL TRANSPORTATION DIVISION

EXPENDITURES	4,527	-	-	6,745	-	2.8%	70.4%
Percent Coverage	3%	0%	0%	26%	0%		

STREET MAINTENANCE

INTERGOVERNMENTAL REVENUES

Motor Vehicle Fuel Tax - Unrestricted	471,609	477,368	484,970	468,545	481,738	-0.7%	2.8%
TOTAL INTERGOVERNMENTAL	471,609	477,368	484,970	468,545	481,738	-0.7%	2.8%

TOTAL STREET MAINTENANCE

EXPENDITURES	471,609	477,368	484,970	468,545	481,738	(0)	0
Percent Coverage	79%	79%	67%	71%	59%		

Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

GENERAL FUND, continued

PUBLIC WORKS REVENUE

WASTE REDUCTION AND RECYCLING

LICENSES AND PERMITS

Franchise Fee - Solid Waste	21,287	19,512	21,906	21,906	21,906	0.0%	0.0%
TOTAL LICENSES AND PERMITS	21,287	19,512	21,906	21,906	21,906	0.0%	0.0%

INTERGOVERNMENTAL REVENUES

Waste Reduction / Recycling Grant	53,515	53,825	60,053	71,612	70,000	16.6%	-2.3%
TOTAL INTERGOVERNMENTAL	53,515	53,825	60,053	71,612	70,000	16.6%	-2.3%

TOTAL WASTE/RECYCLING

	74,802	73,338	81,959	93,519	91,906	12.1%	-1.7%
EXPENDITURES	73,343	83,307	81,651	121,137	151,514	85.6%	25.1%
Percent Coverage	102%	88%	100%	77%	61%		

LAKE MANAGEMENT

INTERGOVERNMENTAL REVENUES

Lake Management Grants			5,000	-	-		
TOTAL INTERGOVERNMENTAL	-	-	5,000	-	-	-100.0%	#DIV/0!

TOTAL LAKE MANAGEMENT

	-	-	5,000	-	-	-100.0%	#DIV/0!
EXPENDITURES	49,778	55,315	77,974	80,793	101,184		
Percent Coverage	0%	0%	6%	0%	0%		

TOTAL PUBLIC WORKS REVENUE

	675,807	679,033	643,321	715,835	656,794	2.1%	-8.2%
EXPENDITURES	1,052,798	893,626	1,046,230	1,009,435	1,284,592	22.8%	27.3%
Percent Coverage	64%	76%	61%	71%	51%		

TOTAL DEPARTMENT REVENUE

	1,962,914	2,374,267	1,917,348	2,433,324	1,959,805	2.2%	-19.5%
TOTAL GENERAL FUND REVENUE	8,464,390	9,950,158	9,758,103	10,635,676	10,104,317	3.5%	-5.0%

Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

STREET FUND

INTERGOVERNMENTAL REVENUES

Motor Vehicle Fuel Tax - Unrestricted	22,104			-	-		
TOTAL INTERGOVERNMENTAL	22,104	-	-	-	-		

MISCELLANEOUS REVENUES

Investment Interest	6,353	4,951	4,705	3,985	4,085	-13.2%	2.5%
Unrealized Gain(Loss) on Investments	4,518	1,984	-	(818)	-		
Street Vacations			-	-	-		
TOTAL MISCELLANEOUS	10,872	6,935	4,705	3,167	4,085	-13.2%	29.0%

TOTAL STREET FUND	32,975	6,935	4,705	3,167	4,085	-13.2%	29.0%
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Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

TRANSPORTATION DEVELOPMENT FUND

CHARGES FOR SERVICES

Transportation Contributions		(390,753)	-	-	-		
Transportation Impact Fees	420,591	2,232,136	755,631	1,116,574	519,268	-31.3%	-53.5%
TOTAL CHARGES FOR SERVICES	420,591	1,841,383	755,631	1,116,574	519,268		-53.5%

MISCELLANEOUS REVENUES

Investment Interest	56,953	36,452	66,768	67,859	68,036	1.9%	0.3%
Unrealized Gain(Loss) on Investments	44,725	25,944	-	(14,339)	-		
TOTAL MISCELLANEOUS	101,677	62,396	66,768	53,520	68,036	1.9%	27.1%

TOTAL TRANS IMPACT FEE FUND	522,268	1,903,779	822,398	1,170,094	587,304	-28.6%	-49.8%
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Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

PARK DEVELOPMENT FUND

INTERGOVERNMENTAL REVENUES

KC Open Space & Regional Trails Levy	39,284	43,338	40,000	43,618	45,000	12.5%	3.2%
TOTAL INTERGOVERNMENTAL	39,284	43,338	40,000	43,618	45,000	12.5%	3.2%

CHARGES FOR SERVICES

Fee in lieu of Park Dedication	48,681	33,432	-	-	-		
Park Impact Fees	342,183	426,870	194,708	512,069	224,000	15.0%	-56.3%
TOTAL CHARGES FOR SERVICES	390,864	460,302	194,708	512,069	224,000	15.0%	-56.3%

MISCELLANEOUS REVENUES

Investment Interest	6,180	11,934	14,782	16,908	16,276	10.1%	-3.7%
Unrealized Gain(Loss) on Investments	5,020	3,778	-	(3,636)	-		
TOTAL MISCELLANEOUS	11,199	15,712	14,782	13,272	16,276	10.1%	22.6%

TOTAL PARK IMPACT FEE FUND

	441,348	519,352	249,490	568,958	285,276	14.3%	-49.9%
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Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

REAL ESTATE EXCISE TAX FUND

TAXES

Real Estate Excise Tax - 1st 1/4%	343,329	276,799	268,121	521,982	327,000	22.0%	-37.4%
Real Estate Excise Tax - 2nd 1/4%	343,329	275,044	268,121	521,982	327,000	22.0%	-37.4%
TOTAL TAXES	686,659	551,843	536,241	1,043,963	654,000	22.0%	-37.4%

MISCELLANEOUS REVENUES

Investment Interest	32,148	24,480	12,271	17,835	17,075	39.1%	-4.3%
Unrealized Gain(Loss) on Investments	25,173	10,422	-	(3,825)	-		
Other Interest	215	65	35	58	77	123.5%	32.7%
TOTAL MISCELLANEOUS	57,536	34,967	12,306	14,068	17,152	39.4%	21.9%

TOTAL REAL ESTATE EXCISE TAX FUND	744,195	586,810	548,547	1,058,031	671,152	22.4%	-36.6%
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Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual
CAPITAL PROJECTS FUND							
INTERGOVERNMENTAL REVENUE							
Federal Grants							
\$ Lake Wilderness Trail	(1,631)	117,121	11,642	15,029	-		
\$ SR 169 - SE 271st Pl to SE 276th St					500,000		
State Grants							
\$ SR 169 - SE 264th to 258th Street	145,888	415,106	1,510,183	1,348,280	161,903		
\$ SR 169 - Witte Road to 228th Street	-	-	1,083,018	559,092	523,926		
\$ Witte Rd & SE 248th St Intersection	1,250,000	(10,687)	-	-			
TOTAL INTERGOVERNMENTAL	1,394,256	521,540	2,604,843	1,922,401	1,185,829	-54.5%	-38.3%
CHARGES FOR SERVICES							
Developer Contributions							
SR 169 - Witte Road to 228th Ave SE				13,436			
SE 276th St & 240th Ave SE	(7,872)	-	-	-			
TOTAL CHARGES FOR SERVICES	(7,872)	-	-	13,436	-		
MISCELLANEOUS REVENUE							
Rents, Leases & Concessions	3,750	500					
TOTAL MISCELLANEOUS	3,750	500	-	-	-		
TOTAL CAPITAL PROJECTS FUND	1,390,134	522,040	2,604,843	1,935,837	1,185,829	-54.5%	-38.7%

	2014	2015	2016	2017	2018	Total 2014-18
State Grants						
* 216th Ave SE - SR 516 to So City Lim	1,318,100	-				1,318,100
* SR 169 & SE 244th Intersection					294,000	294,000
* SR 169 - 228th Ave SE to SE 244th St					1,333,500	1,333,500
	1,318,100	-	-	-	1,627,500	2,945,600

- ^ Grant funds already received
- \$ Grant funds already committed
- & Grant funds applied for
- * Grant funds to be applied for

Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

SURFACE WATER MANAGEMENT FUND

INTERGOVERNMENTAL REVENUES

State Grant - NPDES	23,648	26,352	262,284	101,775	79,467	-69.7%	-21.9%
KC - Flood Control Zone District Grant			23,687		23,687	0.0%	
KCD - Lake Lucerne Outlet Restoration	86,706		9,634		9,634	0.0%	
TOTAL INTERGOVERNMENTAL	110,354	26,352	295,605	101,775	112,788	-61.8%	

CHARGES FOR SERVICES

Inspection Fees	9,330	11,810	4,667	12,220	13,780	195.3%	12.8%
Surface Water Mgt Fee - Current	938,700	1,026,437	1,171,747	1,169,444	1,211,409	3.4%	3.6%
TOTAL CHARGES FOR SERVICES	948,030	1,038,247	1,176,414	1,181,664	1,225,189	4.1%	3.7%

MISCELLANEOUS REVENUES

Investment Interest	19,599	26,217	25,291	24,812	24,290	-4.0%	-2.1%
Unrealized Gain(Loss) on Investments	16,631	8,711	-	(5,359)	-		
Other Interest	1,946	3,703	3,679	2,449	2,449	-33.4%	0.0%
TOTAL MISCELLANEOUS	38,175	38,631	28,970	21,903	26,739	-7.7%	22.1%

TOTAL SURFACE WTR MGT FUND

1,096,560	1,103,229	1,500,989	1,305,342	1,364,715	-9.1%	4.5%
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Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

LAKE WILDERNESS GOLF COURSE

ADMINISTRATION

MISCELLANEOUS REVENUE

Investment Earnings	198	30	100	129	-		
Unrealized Gain(Loss) on Investments	(159)		-	-	-		
Cash Long and Short	1,814	86	-	308	-		
TOTAL MISCELLANEOUS	1,854	116	100	437	-	-100.0%	-100.0%
TOTAL ADMINISTRATION	1,854	116	100	437	-	-100.0%	-100.0%

COURSE OPERATIONS

CHARGES FOR SERVICES

Green Fees	497,758	498,367	565,000	495,026	525,000	-7.1%	6.1%
Cart Rentals	137,302	112,383	147,000	130,818	136,000	-7.5%	4.0%
Merchandise Sales	55,090	51,574	54,000	52,632	51,000	-5.6%	-3.1%
TOTAL CHARGES FOR SERVICES	690,149	662,324	766,000	678,476	712,000	-7.0%	4.9%

TOTAL COURSE OPERATIONS

EXPENDITURES	631,513	607,033	623,657	606,052	616,447	-1.2%	1.7%
Percent Coverage	109%	109%	123%	112%	116%		

FOOD & BEVERAGE

CHARGES FOR SERVICES

Food Sales	321,002	122,094	135,000	91,006	93,000	-31.1%	2.2%
Beverage Sales	309,822	156,589	165,000	152,557	143,000	-13.3%	-6.3%
Facility Rentals	493	1,500	-	3,329	2,475		
TOTAL CHARGES FOR SERVICES	631,316	280,183	300,000	246,892	238,475	-20.5%	-3.4%

TOTAL FOOD & BEVERAGE

EXPENDITURES	857,945	405,266	402,610	333,922	343,666	-14.6%	2.9%
Percent Coverage	74%	69%	75%	74%	69%		

TOTAL LAKE WILDERNESS GOLF COURSE	1,323,319	942,622	1,066,100	925,805	950,475	-10.8%	2.7%
EXPENDITURES	1,489,458	1,012,299	1,026,267	939,974	960,112	-6.4%	2.1%
Percent Coverage	89%	93%	104%	98%	99%		

Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

VEHICLE RENTAL FUND

VEHICLE SERVICES

Vehicle Services	47,919	52,874	57,732	72,679	78,432	35.9%	7.9%
TOTAL VEHICLE SERVICES	47,919	52,874	57,732	72,679	78,432	35.9%	7.9%

VEHICLE REPLACEMENT

Investment Interest	1,098	2,193	2,187	2,411	2,434	11.3%	0.9%
Unrealized Gain(Loss) on Investments	1,011	684	-	(516)	-		
Vehicle Replacement Revenue	95,563	99,918	109,245	108,585	109,544	0.3%	0.9%
Sale of Equipment	6,485	3,185	-	-	2,000		
TOTAL VEHICLE REPLACEMENT	104,157	105,980	111,432	110,480	113,978	2.3%	3.2%

TOTAL VEHICLE RENTAL FUND	152,076	158,854	169,163	183,159	192,410	13.7%	5.1%
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Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

CENTRAL SERVICES FUND

RISK MANAGEMENT

Insurance Revenue	141,163	135,620	127,888	126,100	120,080	-6.1%	-4.8%
TOTAL RISK MANAGEMENT	141,163	135,620	127,888	126,100	120,080	-6.1%	-4.8%

BUILDING SERVICES

Building Rental Revenue	321,612	359,603	328,556	324,188	328,209	-0.1%	1.2%
TOTAL BUILDING SERVICES	321,612	359,603	328,556	324,188	328,209	-0.1%	1.2%

OFFICE SERVICES

Office Supply Revenue	9,239	10,726	9,908	11,599	12,524	26.4%	8.0%
Telephone Revenue	17,331	15,129	15,820	12,559	14,772	-6.6%	17.6%
Postage Revenue	6,066	5,757	4,936	6,228	6,751	36.8%	8.4%
Office Equipment Rental Revenue	17,719	15,283	17,538	16,303	17,199	-1.9%	5.5%
TOTAL OFFICE SERVICES	50,355	46,895	48,202	46,689	51,246	6.3%	9.8%

INFORMATION TECHNOLOGY

Information Service Revenue	167,211	271,306	345,067	330,753	356,943	3.4%	7.9%
TOTAL INFORMATION TECHNOLOGY	167,211	271,306	345,067	330,753	356,943	3.4%	7.9%

EQUIPMENT REPLACEMENT

Investment Interest	2,645	3,257	3,295	3,688	3,724	13.0%	1.0%
Unrealized Gain(Loss) on Investments	2,323	1,407	-	(829)	-		
Equipment Replacement Reserve	96,994	112,361	108,953	125,281	124,743	14.5%	-0.4%
Refunds	1,406		-	1,149	-		
TOTAL EQUIPMENT REPLACEMENT	103,368	117,025	112,248	129,289	128,467	14.4%	-0.6%

TOTAL CENTRAL SERVICE FUND

	783,708	930,448	961,960	957,018	984,946	2.4%	2.9%
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Revenue Budget: Detail by Fund and Source

Description	2010 Actual	2011 Actual	2012		2013 Budget	% Change 2013 Budget Over (Under) 2012	
			Budget	Actual		Budget	Actual

UNEMPLOYMENT TRUST FUND

MISCELLANEOUS

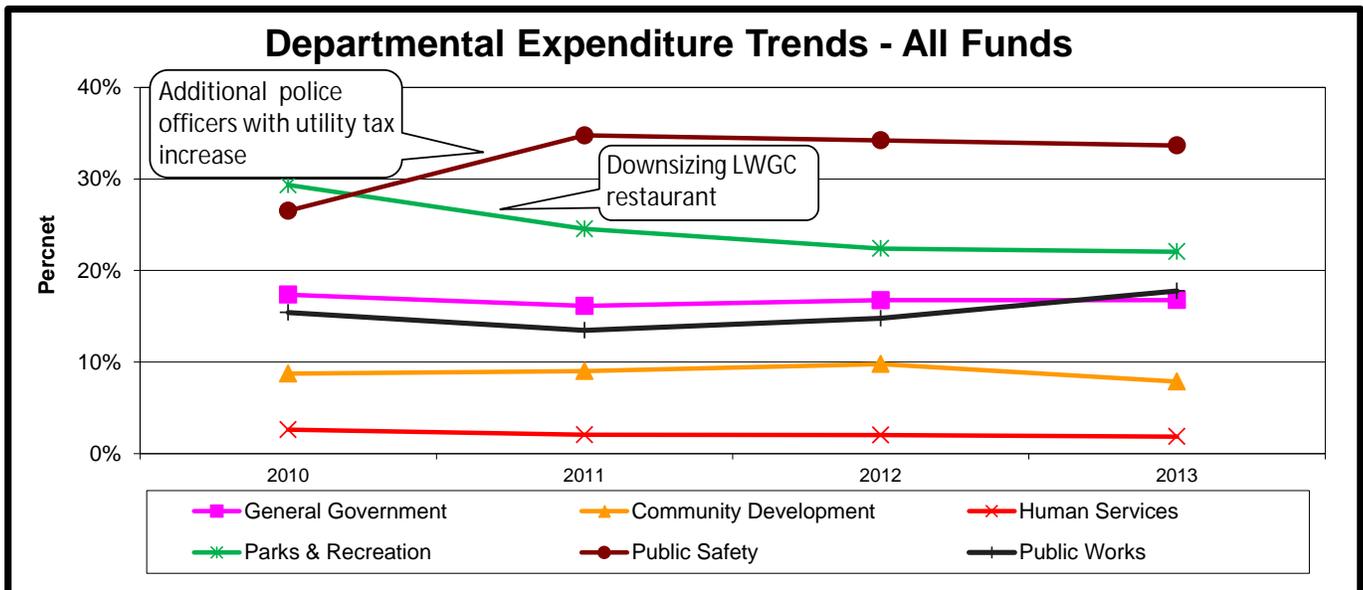
Investment Interest	759	740	820	741	752	-8.3%	1.5%
Unrealized Gain(Loss) on Investments	658	349	-	(161)	-		
TOTAL MISCELLANEOUS	1,417	1,090	820	579	752	-8.3%	29.8%
TOTAL UNEMPLOYMENT FUND	1,417	1,090	820	579	752	-8.3%	29.8%

OPERATING BUDGET

Operating Expenditures: All Departments

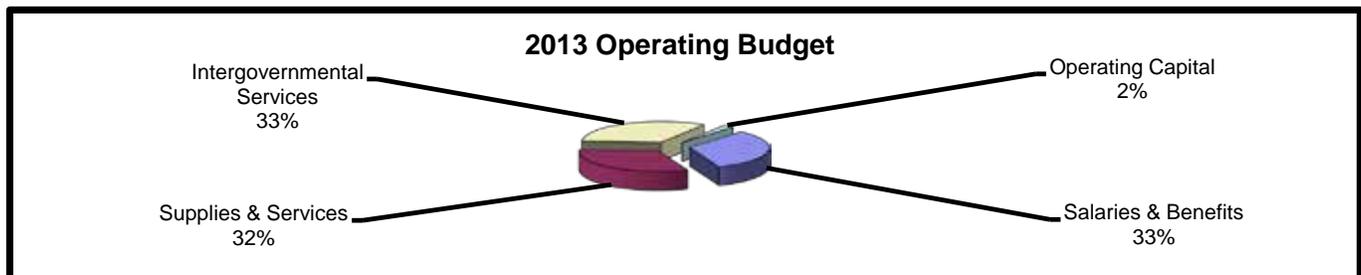
	2010 Actual	2011 Actual	2012		2013 Budget	Increase(Decrease) from 2012 Budget	
			Budget	Actual		\$	%
Department Totals							
City Council	108,450	105,553	124,465	120,048	123,658	(807)	-0.6%
City Manager	1,308,064	1,185,325	1,356,010	1,300,282	1,318,686	(37,324)	-2.8%
Community Development	910,052	956,631	1,072,415	1,123,179	981,502	(90,912)	-8.5%
Finance	432,122	478,415	543,432	531,329	629,788	86,356	15.9%
Human Services	273,033	217,842	249,357	232,840	233,309	(16,048)	-6.4%
Parks & Recreation							
General Fund	1,567,479	1,594,584	1,735,970	1,630,836	1,792,300	56,330	3.2%
Lake Wilderness Golf Course Fund	1,489,458	1,012,299	1,026,267	939,974	960,112	(66,154)	-6.4%
Total Parks & Recreation	3,056,938	2,606,883	2,762,237	2,570,809	2,752,413	(9,824)	-0.4%
Public Safety	2,764,368	3,688,784	4,099,273	3,926,144	4,199,372	100,099	2.4%
Public Works							
General Fund	1,052,798	893,626	1,046,230	1,009,435	1,284,592	238,362	22.8%
Surface Water Management Fund	554,066	536,057	834,261	686,236	931,599	97,338	11.7%
Total Public Works	1,606,864	1,429,682	1,880,491	1,695,671	2,216,191	335,700	17.9%
Internal Service Funds	(38,615)	(56,720)	91,169	(27,890)	21,241	(69,928)	-76.7%
Department Total	10,421,275	10,612,395	12,178,848	11,472,413	12,476,160	297,312	2.4%

Fund Totals							
General Fund	8,416,365	9,120,759	10,227,152	9,874,093	10,563,208	336,056	3.3%
Surface Water Management Fund	554,066	536,057	834,261	686,236	931,599	97,338	11.7%
Lake Wilderness Golf Course Fund	1,489,458	1,012,299	1,026,267	939,974	960,112	(66,154)	-6.4%
Internal Service Funds	(38,615)	(56,720)	91,169	(27,890)	21,241	(69,928)	-76.7%
Fund Total	10,421,275	10,612,395	12,178,848	11,472,413	12,476,160	297,312	2.4%



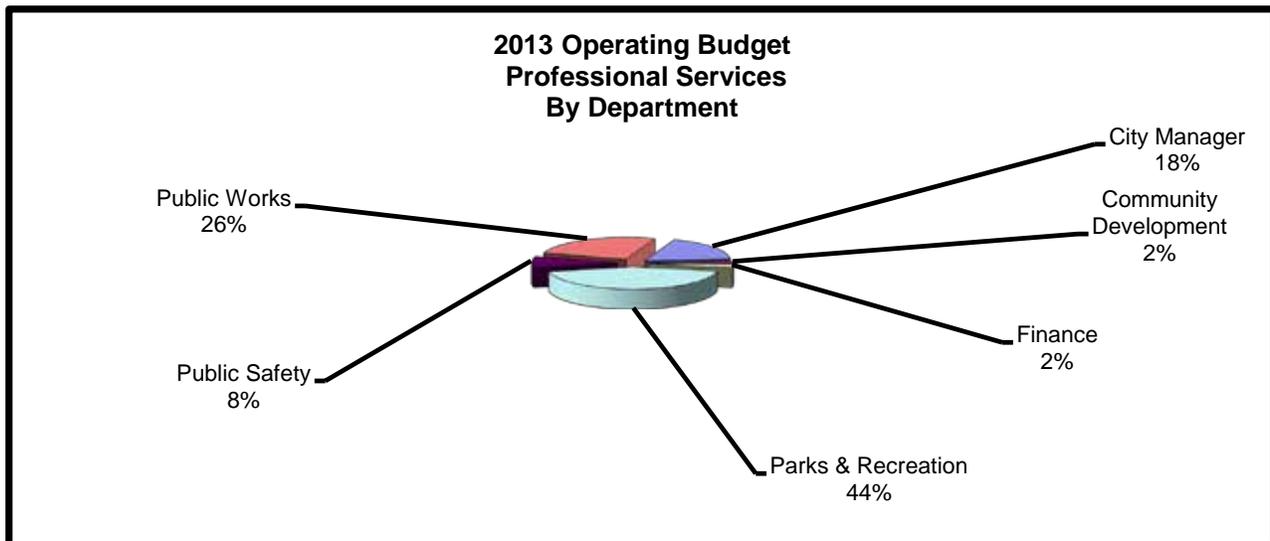
Budget Summary: Operating Expenditures by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget	Increase(Decrease) from 2012 Budget	
			Budget	Actual		\$	%
10 SALARIES	2,873,122	2,891,802	3,150,980	3,093,971	3,046,765	(104,215)	-3.3%
20 BENEFITS	842,195	831,425	1,296,197	925,858	1,259,170	(37,027)	-2.9%
30 SUPPLIES							
OFFICE AND OPERATING SUPPLIES	275,016	278,328	270,183	300,626	310,449	40,266	14.9%
COST OF SALES	316,556	143,936	146,000	134,057	133,337	(12,663)	-8.7%
BOOKS AND SOFTWARE	8,441	1,191	2,471	798	5,941	3,470	140.4%
SMALL TOOLS & MINOR EQUIPMENT	15,868	19,297	32,030	16,214	27,896	(4,133)	-12.9%
Total Supplies	615,880	442,751	450,684	451,693	477,622	26,939	6.0%
40 OTHER SERVICES AND CHARGES							
PROFESSIONAL SERVICES	1,649,253	1,112,491	1,347,076	1,184,692	1,553,948	206,872	15.4%
INFORMATION SERVICES	171,338	271,668	289,686	320,685	355,534	65,848	22.7%
TELEPHONE	48,137	45,859	48,756	50,628	52,819	4,063	8.3%
POSTAGE	8,092	11,556	7,132	6,804	6,750	(383)	-5.4%
TRAVEL	8,629	10,492	11,403	9,012	10,676	(727)	-6.4%
MEALS AND LODGING	6,797	9,664	17,390	12,541	18,262	872	5.0%
TRAINING	12,485	17,143	27,074	13,706	23,646	(3,428)	-12.7%
ADVERTISING	32,920	31,570	39,166	33,847	34,052	(5,114)	-13.1%
RENTAL AND LEASES	106,779	88,292	96,844	77,796	84,411	(12,433)	-12.8%
BUILDING RENTAL	312,255	349,192	329,641	308,477	309,104	(20,537)	-6.2%
VEHICLE RENTAL & EQUIP REPLACE	237,030	269,670	266,905	305,314	308,717	41,812	15.7%
INSURANCE	173,060	169,276	165,045	157,763	148,404	(16,641)	-10.1%
UTILITIES	219,770	227,404	248,550	234,217	248,844	294	0.1%
REPAIRS AND MAINTENANCE	84,978	79,465	76,897	57,779	70,417	(6,480)	-8.4%
MISCELLANEOUS	185,235	172,304	186,797	364,239	207,437	20,640	11.0%
COMMUNITY SERVICE GRANTS	342,749	278,577	307,676	290,479	286,113	(21,563)	-7.0%
Total Other Services & Charges	3,599,507	3,144,622	3,466,039	3,427,981	3,719,134	253,094	7.3%
50 INTERGOVERNMENTAL SERVICES							
INTERGOVERNMENTAL SERVICES	2,758,948	3,518,577	3,934,773	3,778,379	4,091,814	157,041	4.0%
TAXES AND ASSESSMENTS	31,391	34,882	32,216	45,077	45,294	13,079	40.6%
Total Intergovernmental Services	2,790,339	3,553,458	3,966,989	3,823,456	4,137,109	170,120	4.3%
60 OPERATING CAPITAL	169,437	245,686	355,705	256,603	259,718	(95,987)	-27.0%
00 COST ALLOCATION	(285,992)	(291,392)	(306,459)	(276,062)	(200,381)	106,078	-34.6%
TOTAL OPERATING EXPENDITURES	10,604,488	10,818,353	12,380,135	11,703,500	12,699,138	319,002	2.6%
Net Internal Service Funds	(183,213)	(205,957)	(201,287)	(231,087)	(222,977)	(21,690)	10.8%
NET OPERATING EXPENDITURES	10,421,275	10,612,395	12,178,848	11,472,413	12,476,160	297,312	2.4%



Budget Summary: Professional Services by Department

Description	2010 Actual	2011 Actual	2012		2013 Budget	Increase(Decrease) from 2012 Budget	
			Budget	Actual		\$	%
City Council							
Council Retreat	11,250	5,388	12,000	7,852	8,000	(4,000)	
	11,250	5,388	12,000	7,852	8,000	(4,000)	-33.3%
City Manager							
Economic Development	5,189	19,855	40,000	25,660	40,000	-	
Chamber of Commerce Directory	-	2,375	2,375	2,500	2,580	205	
General Lobbyist	10,000	-	30,000	833	30,000	-	
Operational Issues Consultant	-	5,085	-	6,525	-	-	
Community Survey	35,977	-	15,000	14,790	-	(15,000)	
Miscellaneous Consulting	-	-	15,000	-	15,000	-	
Human Resources							
Human Resource Consultant	-	-	1,500	-	1,500	-	
Health Savings Account Admin	1,134	1,047	1,200	1,130	1,166	(34)	
City Clerk							
Municipal Code Update	6,452	7,057	6,000	9,724	8,548	2,548	
Document Imaging / Records Dispo	1,747	8,326	6,000	7,192	8,256	2,256	
Temporary Help	4,593	-	-	-	-	-	
City Attorney							
Outside Legal Counsel/Litigation	2,965	730	70,000	9,533	175,000	105,000	
Code Enforcement	-	9,329	-	44,639	-	-	
Kenyon Disend	-	49,221	-	10,563	-	-	
Donut Hole Counsel / Litigation	10,825	-	-	-	-	-	
Black Diamond EIS/MPD	212,200	9,811	-	4,625	-	-	
AT&T Wireless Tax Refund Claim	-	13,419	-	6,217	-	-	
	291,082	126,253	187,075	144,582	282,051	94,976	50.8%
Community Development							
Planning							
Hearing Examiner	2,256	4,313	15,000	23,783	15,000	-	
Sign Code Update	-	-	5,000	-	-	(5,000)	
Expert Witness	-	-	1,500	-	1,500	-	
Mitigation Program for Fire District	5,572	5,004	1,925	-	-	(1,925)	
Building							
Permit System Software Support	9,500	10,000	10,250	11,000	11,352	1,102	
Contract Plan Review	-	-	2,500	-	2,500	-	
	17,328	19,317	36,175	35,524	30,352	(5,823)	-16.1%



Budget Summary: Professional Services by Department

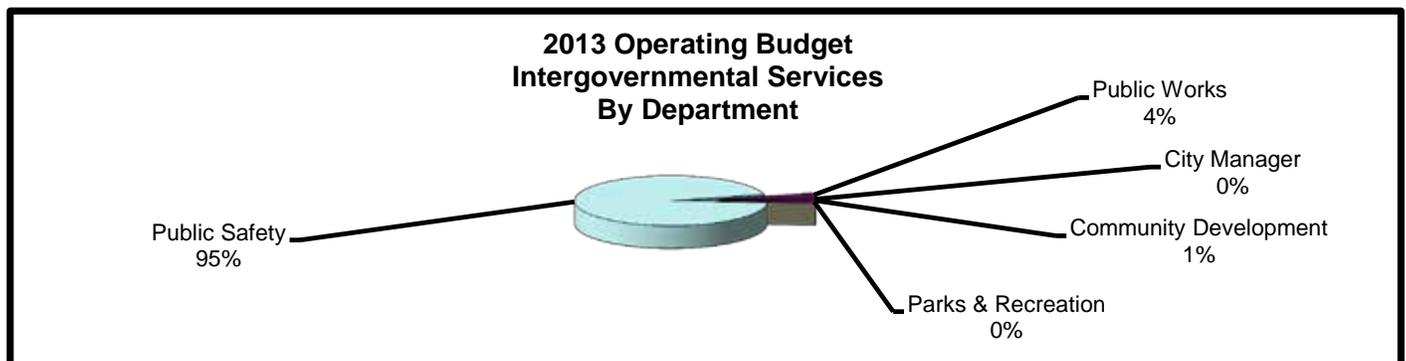
Description	2010	2011	2012		2013	Increase(Decrease) from 2012 Budget	
	Actual	Actual	Budget	Actual	Budget	\$	%
Finance							
Revenue Auditing	1,564	1,310	1,538	377	480	(1,057)	
Software Support	1,380	3,600	3,690	4,540	4,685	995	
Fiscal Agent Fees	2,259	2,102	2,580	1,587	2,580	(0)	
Annual State Audit	21,545	31,015	25,000	27,614	28,000	3,000	
	26,749	38,026	32,808	34,119	35,745	2,937	9.0%
Parks & Recreation							
Parks Administration							
Software Support	375	-	-	-	-	-	
Parks Maintenance							
Tree Removal	30,393	-	20,000	977	30,000	10,000	
Cochran House Demolition	6,585	22,673	-	-	-	-	
Storm Services - Park Trees & Fence	-	-	-	37,384	-	-	
FEMA Disaster Recovery	-	-	-	(49,531)	-	-	
Miscellaneous Services	-	10,000	-	-	-	-	
Lake Wilderness Lodge							
Software Support	-	1,636	1,677	1,685	1,739	62	
Recreation							
Software Support	-	1,450	1,486	1,537	1,586	100	
Contract Instructors / Referees	66,129	80,868	78,545	80,078	82,560	4,015	
Event Entertainment	27,430	26,592	27,975	26,665	29,047	1,072	
Other Event Services	-	-	1,096	10,000	10,320	9,224	
Day Camp Services	7,262	9,501	13,654	11,898	13,288	(366)	
Lake Wilderness Golf Course							
Contract - Management Fee	95,508	95,508	95,508	95,508	95,508	-	
Contract - Salaries & Benefits	602,683	426,160	426,000	383,278	393,315	(32,685)	
Contract - Payroll / Personnel Services	13,015	14,660	16,259	11,860	14,420	(1,839)	
Entertainment	46,495	(500)	-	-	-	-	
Lake Wilderness Arboretum Foundation							
Storm Services	-	-	-	7,064	-	-	
FEMA Disaster Recovery	-	-	-	(5,942)	-	-	
	895,876	688,548	682,199	612,461	671,783	(10,417)	-1.5%
Public Safety							
Police							
Police Services Option Study	-	25,829	4,171	5,314	-	(4,171)	
Miscellaneous	-	-	-	600	-	-	
Municipal Court							
Judicial Services	13,760	19,338	21,000	23,693	21,000	-	
Public Defender	-	-	45,000	42,400	48,000	3,000	
Interpreter	-	-	3,000	1,969	3,000	-	
Witness / Jury Fees	-	-	1,000	550	1,000	-	
Domestic Violence Advocate	3,300	3,493	6,000	4,355	4,000	(2,000)	
Prosecution Services	46,445	46,551	50,000	46,554	50,000	-	
	63,505	95,210	130,171	125,434	127,000	(3,171)	

Budget Summary: Professional Services by Department

Description	2010 Actual	2011 Actual	2012		2013 Budget	Increase(Decrease) from 2012 Budget	
			Budget	Actual		\$	%
Public Works							
Administration							
Computer Software Support	500	-	-	-	-	-	-
Plan Review & Inspection	-	18,805	10,000	28,618	30,000	20,000	
Aerial Mapping	-	-	6,000	-	-	(6,000)	
Appraisal Service	-	-	5,000	-	-	(5,000)	
Comcast Franchise - Public Works	26,873	6,705	-	-	-	-	
Telecommunication Franchise	675	8,831	-	2,994	-	-	
Asset Management & Work Order S	-	-	-	-	6,000	6,000	
Transportation Planning							
Traffic Counts	7,918	1,230	7,000	1,490	5,000	(2,000)	
Transportation Studies & Concurrer	3,806	653	5,000	6,720	6,714	1,714	
Black Diamond Development Revie	126,741	-	-	-	-	-	
Maintenance							
Janitorial Services	1,086	-	-	-	-	-	
Street Maintenance							
Street Sweeping	32,864	-	-	-	-	-	
Tree Removal	5,307	-	15,000	19,204	16,064	1,064	
Street Landscape Contract	-	-	-	-	70,000	70,000	
Storm Services - Street	-	-	-	8,696	-	-	
FEMA Disaster Recovery	-	-	-	(26,567)	-	-	
Waste Recycling Program							
Waste Reduction & Recycling Even	51,165	51,475	57,648	69,137	72,240	14,592	
Solid Waste Technical Services	-	-	-	600	18,000	18,000	
Lake Management							
Surveys & Treatment	6,071	4,868	15,000	5,072	13,000	(2,000)	
Education Program	-	-	11,000	-	12,000	1,000	
Surface Water Management							
Street Sweeping	-	19,916	35,000	37,998	40,000	5,000	
Vactoring	54,331	7,130	70,000	51,035	70,000	-	
Pond Maintenance - Mosquito Conti	-	-	20,000	-	20,000	-	
Fencing Repair Contracts	-	16,241	10,000	1,990	10,000	-	
Customer Survey	-	-	-	3,896	-	-	
NPDES Training	26,126	3,896	-	11,193	10,000	10,000	
	343,464	139,749	266,648	224,720	399,018	132,369	49.6%
Total Professional Services	1,649,253	1,112,491	1,347,076	1,184,692	1,553,948	206,872	15.4%

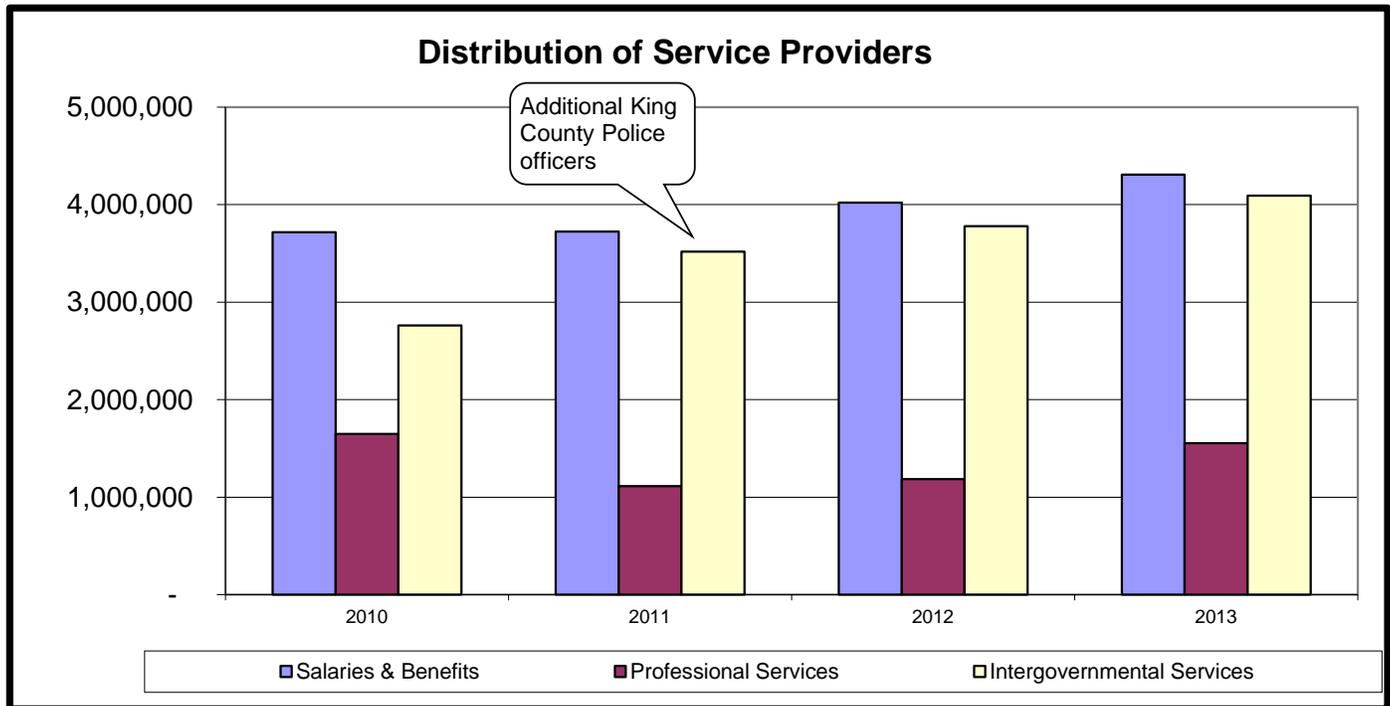
Budget Summary: Intergovernmental Services by Department

Description	2010 Actual	2011 Actual	2012		2013 Budget	Increase(Decrease) from 2012 Budget	
			Budget	Actual		\$	%
City Manager							
City Clerk							
Election Costs	(3,670)	14,000	-	(1,398)	18,000	18,000	
Voter Registration Costs	33,200	34,319	34,000	32,050	33,000	(1,000)	
	29,530	48,319	34,000	30,652	51,000	17,000	50.0%
Community Development							
Fire Marshal	26,627	36,050	36,000	65,225	50,000	14,000	
	26,627	36,050	36,000	65,225	50,000	14,000	38.9%
Parks & Recreation							
Adult Sports							
Facility Use Fees	299	-	411	-	-	(411)	
Fishing Derby							
Police Contracting	-	-	2,000	-	-	(2,000)	
Maple Valley Days							
KC - Signage and Barricades	4,134	3,990	4,090	3,478	3,589	(501)	
Fire Marshal Services	-	-	-	360	372	372	
Independence Day Event							
Police Contracting	-	-	1,500	-	1,500	-	
	4,432	3,990	8,001	3,838	5,460	(2,912)	-36.4%
Public Safety							
Police							
Police Contract (Base)	2,399,510	3,027,940	3,315,104	3,267,370	3,398,139	83,035	
Police Contract (PY Reconciliation)	(30,000)	(45,443)	-	(9,828)	-	-	
Party Patrol	-	-	5,000	-	5,000	-	
KC Special Services	-	-	4,028	-	-	(4,028)	
Arson Investigation Services	17,794	29,719	31,502	31,502	20,104	(11,398)	
Animal Control Services	25,584	50,807	55,370	34,800	55,827	457	
Jail							
Enumclaw	43,230	50,745	51,000	55,575	-	(51,000)	
Issaquah	2,726	7,222	6,000	3,800	6,000	-	
Kent	-	-	-	-	100,000	100,000	
King County	14,253	30,272	36,000	20,724	25,000	(11,000)	
Okanogan	4,748	8,310	5,000	3,328	8,000	3,000	
Jail Advisory Group (JAG)	-	250	250	-	-	(250)	
Municipal Court							
Court Services	85,374	116,280	153,975	117,197	200,000	46,025	
Emergency Operations Center							
Emergency Operations Plan	-	13,486	16,514	5,242	-	(16,514)	
	2,563,219	3,289,589	3,679,743	3,529,709	3,818,070	138,327	3.8%



Budget Summary: Intergovernmental Services by Department

Description	2010 Actual	2011 Actual	2012		2013 Budget	Increase(Decrease) from 2012 Budget	
			Budget	Actual		\$	%
Public Works							
Streets							
Roadways	1,405	322	4,000	-	2,000	(2,000)	
Pedestrian Improvements	1,003	1,688	4,000	189	2,000	(2,000)	
Traffic Signs	29,313	34,289	35,187	30,157	35,187	-	
Traffic Signs - Developers	(4,156)	-	-	-	-	-	
Traffic Pavement Markings	14,395	16,131	18,000	18,732	16,512	(1,488)	
Traffic Investigations	-	163	222	447	616	393	
Traffic Projects	587	-	-	-	-	-	
Shoulder Maintenance	3,722	-	4,000	-	-	(4,000)	
King County Management	1,781	-	2,000	1,590	-	(2,000)	
Lake Management							
KC Lake Wilderness Technical Servi	-	750	5,000	3,059	1,000	(4,000)	
Pipe/Lucerne Hydrillia	2,006	1,528	2,688	548	1,000	(1,688)	
Pipe/Lucerne Lake Stewardship	10,851	12,545	12,890	12,085	13,500	610	
Lake Wilderness Stewardship	7,457	6,272	8,371	7,847	9,000	629	
Beach Monitoring	7,144	5,141	7,432	5,781	8,800	1,368	
Surface Water Management							
KC Maintenance	-	309	6,000	6,029	8,296	2,296	
KC Billing & Collection	20,163	22,023	22,550	23,022	24,458	1,908	
KC Debt Service	32,603	32,602	32,603	32,603	32,602	(1)	
Storm Water Pollution Technical Ser	-	-	5,000	-	5,000	-	
WRIA 8 Agreement	1,025	1,025	1,058	1,025	1,092	34	
WRIA 9 Agreement	5,841	5,841	6,029	5,841	6,222	193	
	135,139	140,629	177,029	148,955	167,284	(9,745)	-5.5%
Total Intergovernmental Services	2,758,948	3,518,577	3,934,773	3,778,379	4,091,814	156,855	4.0%



City Council

City Council

The City Council consists of seven-elected representatives from the City of Maple Valley. The Council establishes policy direction for the City, enacts ordinances and resolutions, maintains relationships and contact with local, state, regional and national associations, and generally provides visionary leadership for the City and public policy direction to the City Manager.

The non-partisan seven-member City Council is elected at-large to four-year staggered terms. The Council chooses a Mayor and Deputy Mayor from among its members to serve two-year terms. The Mayor's responsibility is to preside at the meetings of the Council, sign legal documents on behalf of the Council, issue proclamations and represent the City at ceremonial and official events. In the absence of the mayor, the Deputy Mayor performs these functions. The Council appoints a City Manager. It is the responsibility of the City Manager to carry out the policy direction of the Council established during Council meetings and to oversee and implement day-to-day operations of the City Administration.

The City Council also appoints various boards and commissions to maximize citizen input into the legislative process and to receive recommendations regarding specific policy options. These include the Planning Commission, Library Advisory Board, the Economic Development Committee and the Parks and Recreation Commission, as well as other ad hoc committees as required.

The City Council also has two of its own subcommittees, each composed of three members who rotate over time. One is the Audit Committee, which meets twice per month to review all City expenditures; the other is the Public Safety Oversight Committee, which meets every two months to make recommendations to the full Council regarding police and public safety services.

Councilors also represent the City in various multi-jurisdictional bodies of elected officials such as the Suburban Cities Association (SCA), the Puget Sound Regional Council (PSRC) and the Association of Washington Cities (AWC).

2012 Major Accomplishments

■ Economic Development

- Reviewed appropriateness of MU zoning for Brandt property in light of the new Service Commercial zoning designation for the adjacent North Area property.
- Finalized the Four Corners sub-area plan.
- Supported the work of the Economic Development Committee in its efforts of developing a strategic marketing strategy to attract investment and living wage jobs to Maple Valley.

■ Parks & Recreation

- Supported the Parks & Recreation Commission and the Parks & Recreation Department on continued implementation of the 2007 PRCHS Plan.
- Continued to work with the City Councils from Covington and Black Diamond and King County Parks Department on developing the Tri-City trail concept.
- Participated in a multi-city effort to promote the development of affordable housing in south King County

■ Public Safety

- Supported the Maple Valley Police Department's speed enforcement warning program and alternative diversion education program.
- Supported the creation of the new emergency operations center due to the closing of King County Sheriff Precinct 3.

■ Public Works

- Supported Public Works efforts to obtain grant funding for SR 169 improvements— Projects T-7 (SB lane extension from Witte to 228th) and T-31 (expansion between 258th and 264th).
- Participated in the SEATS Coalition, as follow-up to the DMU Study.
- Supported the completion of the SR 516 Corridor Study in coordination with WSDOT.
- Advocated and participated in the update of the Maple Valley Non-motorized Transportation Plan.
- Supported Public Works efforts in meeting federal compliance of the NPDES Phase 2 Permit requirements.
- Supported receipt of grant funding for solid waste recycling collection programs

■ Quality City Services

- Enhanced community outreach efforts to include Facebook and continued use of the City's web site.
- Continued to support efforts of Black Diamond, Covington, and Maple Valley in identifying opportunities where the three communities can work together/share resources to maximize efficiencies and better use public funds.

2013 Goals and Objectives to meet Council Priorities

■ Economic Development

- Restart Legacy Site planning process.
- Continue to work for the annexation of the Summit Place property (aka Donut Hole).
- Work to maintain long-term fiscal stability through efforts to diversify the City's tax base.

- Support the Tahoma School District's efforts to prepare its students for today's workforce and its investigation into the viability of locating a new high school on the King County-owned Summit Place property (aka Donut Hole).
- As a Council priority, continue to work with the economic development committee to develop an environment that will attract commercial investment to the City that will, in turn, lead to creating living wage jobs within Maple Valley.

■ **Parks & Recreation**

- Facilitate process to develop recreation facilities with appropriate partners to meet the recreation demands from Maple Valley families.
- Support the efforts to make needed improvements to Lake Wilderness Park and Lodge in light of the increased use of the park by Maple Valley residents.
- Support the many community events that use the Lake Wilderness Park facilities throughout the year.

■ **Public Safety**

- Continue to work with the King County Sheriff's Office in providing good police services to City citizens through the existing contract.
- Participate in localized emergency preparedness drills utilizing the City's newly updated Emergency Preparedness Plan and the new Emergency Operations Center.
- Support the work of the Maple Valley Fire & Life Safety District as it deals with its budget issues and levels of fire and emergency services it can afford to provide the City's citizens.
- Work with the City Police Department and neighboring City Councils to increase community awareness of the issues pertaining to domestic violence.

■ **Public Works**

- Review and adopt the Non-motorized Transportation Plan Update.
- Actively participate in local and regional transportation organizations, including Southeast Area Transportation Solutions Coalition (SEATS), South County Area Transportation Board (SCATBd), King County Transit Committee, and the Puget Sound Regional Council.
- Support Public Works effort to obtain grant funding for Transportation Improvement Projects.
- Continue to support grant funding for solid waste recycling collection programs

■ **Quality City Services**

- Review Public Works Department recommendations regarding solid waste franchise agreements for services with the City limits.
- Continue to support efforts of Black Diamond, Covington, and Maple Valley in identifying opportunities where the three communities can work together/share resources to maximize efficiencies and better use public funds.
- Continue strong participation in the Suburban Cities Association and associated committees.

Expenditure Budget: Department Summary

	2010 Actual	2011 Actual	2012		2013 Budget	Increase(Decrease) from 2012 Budget	
			Budget	Actual		\$	%

City Council

Positions 7 7 7 7 7

Expenditures by Object

Salaries & Benefits	52,543	53,478	53,592	53,419	53,562	(30)	-0.1%
Supplies & Services	55,907	52,075	70,873	66,629	70,096	(777)	-1.1%
Total City Council	108,450	105,553	124,465	120,048	123,658	(807)	-0.6%

Changes from 2012 Budget

Benefits (Based on actual usage)	(30)
Supplies (Amount based on actual usage)	703
Professional Services (Decrease for Council retreat based on actual usage)	(4,000)
Information Services, Telephone and Postage (Based on actual usage)	1,336
Other Services & Charges (Based on actual usage)	633
Miscellaneous (Suburban Cities Association decreasing from \$13,272 to \$13,247 after increasing last year. AWC increasing from \$15,512 to \$15,790 based on population and assessed valuation. Puget Sound Regional Council increasing from \$7,332 to 7,377. Town Hall meeting increasing from \$1,200 to \$1,651 based on actual costs. Volunteer recognition decreasing from \$4,500 to \$4,000. Miscellaneous expenditures decreasing from \$702 to \$151.	551
	(807)

Workload Indicators

			2011		
			Benchmark @		
Expenditure Oversight	14,621,112	15,702,705	24,103,346	15,623,463	18,352,293
Council Meetings Held	52	46		49	
Ordinances & Resolutions Enacted	91	97		107	

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	
City Council					
SALARIES	48,675	49,500	49,500	49,500	49,500
Mayor					9,900
Councilors (6)					39,600
BENEFITS	3,868	3,978	4,092	3,919	4,062
OFFICE AND OPERATING SUPPLIES	2,006	1,398	1,000	1,856	1,703
BOOKS AND SOFTWARE	15		-	45	-
PROFESSIONAL SERVICES					
Council Retreat	11,250	5,388	12,000	7,852	8,000
INFORMATION SERVICES				921	1,315
POSTAGE	11	5	7	69	27
TRAVEL	743	1,312	2,100	783	2,100
MEALS AND LODGING	2,038	1,638	7,000	4,027	7,000
TRAINING	840	1,140	3,500	1,650	3,500
ADVERTISING		56	77	1,055	1,089
INSURANCE					
Liability	3,674	3,289	2,973	2,808	2,595
MISCELLANEOUS					
Suburban Cities	11,666	12,948	13,272	12,836	13,247
AWC	13,854	15,647	15,512	15,512	15,790
Puget Sound Regional Council	7,224	7,332	7,332	7,377	7,377
Town Hall Meeting	1,009	1,825	1,200	1,881	1,651
Volunteer Recognition		20	4,500	7,295	4,000
Miscellaneous	1,253		-	613	633
Dues & Memberships	325	75	400	50	69
TOTAL CITY COUNCIL	108,450	105,553	124,465	120,048	123,658

City Manager

City Manager

The City Manager is the head of the Executive branch of the City. He or she is appointed by the City Council to receive and implement policy direction from the Council as established at Council meetings. The City Manager is responsible for the entire operation of the City's administration and directly oversees divisions as identified below as primary services. He or she hires department heads, makes decisions regarding how policy will be executed and recommends an annual City budget to the Council for their review and prioritization.

Primary Services

City Manager's Office

The City Manager's Office maintains working day-to-day relationships with other governmental jurisdictions at the local, County, State and Federal levels. He or she identifies potential resources to assist the City in accomplishing improvements in infrastructure and other areas. The City Manager also maintains strong relations with local community interest groups, the press and citizens/residents. The Office of the City Manager is responsible for ensuring that the City delivers services in the most cost effective and efficient manner and that the City is anticipating and preparing today for its future challenges. One of the most important functions of the City Manager is advising the City Council and making recommendations on emerging issues. The City Manager's Office undertakes a variety of special projects that do not fit within any single City department. Recently these have primarily included economic development, emergency operations and real estate transactions.

Human Resource's Office

The Human Resource's Office ensures quality services both to internal and external customers by the fair and consistent administration of the City's personnel program and policies. The office maintains personnel records, supports the organization's recruiting and personnel development efforts, disseminates information about changes in personnel laws or programs, and coordinates the safety, volunteer and wellness programs.

City Clerk's Office

The City Clerk's Office maintains the City's official records, provides statutorily-required City Clerk functions in support of the City Council and City Manager, and addresses public disclosure inquiries. The Department provides assistance to both the City Council and the staff in the development and establishment of public policy. It also coordinates the City Council agenda schedule process and City Council/citizen request tracking system. The department produces and distributes the City Council agenda packets; follows-up on legislative actions as required by State statutes and City codes; and provides staff assistance to the Planning Commission, Public Safety Oversight Committee and Library Advisory Board. The Department also administers the Neighborhood Reinvestment Program. The department is responsible for ensuring that the City's original public documents and records are organized, maintained, and protected according to State statutes and established records management and archiving practices. The Department ensures that citizens have access to information on legislative activities, encourages citizen participation in governmental processes, maintains the City's website, and produces the City's quarterly newsletter, the Maple Valley Leaves. The City Clerk provides support for all City elections.

City Attorney's Office

The City Attorney provides and/or manages all aspects of legal services for the City, including reviewing ordinances and resolutions for correct legal form and appropriate legal language, preparing and reviewing contracts and interlocal agreements, attending City Council meetings, providing legal opinions on land use issues and other municipal matters, and representing the City in lawsuits and appeals filed by and against the City. The City Attorney manages the contract for the City's Prosecution Services, which is provided by outside legal counsel. The Prosecuting Attorney provides all manner of Prosecution Services for the City, including representing the City with respect to pretrial hearings, pretrial motions, bench trials, and jury trials. The City Attorney manages outside counsel with respect to specialized legal services, which services are provided by contract. Such services include on-call contractual relationships with attorneys and/or law firms for overflow legal work, litigation, and work in specialized areas of law.

2012 Major Accomplishments

■ Economic Development

- Completed strategic economic development profile and marketing plan
- Recommended land for rezone to better attract investors (Brandt property)
- Worked with school district on workforce development issues and opportunities
- Worked with both Integra Telecom and Century Link to bring fiber optic lines to the City and to gain access to such lines
- Provided support requested from the Chamber of Chamber for the annual small business expo
- Developed a marketing strategy for the ICSC Recon Conferences with the Chamber of Commerce Executive director, EDC member, and Mayor
- Cultivated key working relationships by being a member of the Washington Economic Development Association (serves on Legislative Committee) and a member of both the Prosperity Partnership and the Center for Advanced Manufacturing of Puget Sound
- Held regular meetings with commercial brokers and with regional members of the EDC to continually market Maple Valley within their professional networks

■ **Parks & Recreation**

- Supported the establishment of a new multi year management contract for the management of the Lake Wilderness Golf Course
- Supported efforts of the Parks & Recreation Department and the Lake Wilderness Arboretum on marketing the facilities at the Seattle Garden Show
- Began a reclamation of Lake Wilderness Park with moving of the Public Works maintenance function to the new maintenance facility including moving the City's sand storage yard

■ **Public Safety**

- Supported the completion of the new emergency operations center

■ **Public Works**

- Supported Public Works efforts to begin construction on projects T-7 and T-31 to improve traffic congestion issues on SR 169
- Supported Public Works, Parks and Recreation, and Community Development in signing a contract to update the non-motorized transportation plan.
- Reviewed final draft of the WSDOT SR 516 Corridor Study process. Waiting final report
- Supported Public Works effort to institute a program to use goats to provide vegetation services in the City's surface water management ponds

■ **Quality City Services**

- Supported the completion of maintenance facility purchased in late 2011
- Completed assessment on finding a new municipal court venue in the City of Kent to start in 2013
- Continued to aggressively promote the work of the employee wellness committee from which the City earned its 2nd Well City award and received a 2% discount on its medical insurance premium
- Completed a second citizen satisfaction survey
- Provided information on 3 very large public record requests requiring both extensive archival and computerized record searches
- Launched the City's participation on Facebook by both the City and the Police Department

2013 Goals and Objectives to meet Council Priorities

■ **Economic Development**

- Continue to work with the Economic Development Committee in moving forward with recommendations and activities designed to attract living wage employment to the City
- Work aggressively with King County to annex the Summit Place/Donut Hole property
- Start the process to review further annexation strategies to be ready for the County's urban growth boundary assessment which will occur in 2015-2016.
- Continue to work with telecommunication companies to enable access to the fiber networks located within the City
- Continue to work with the local chamber of commerce on the annual small business expo.
- Continue to cultivate key working partnerships for economic development with the Puget Sound area.
- Restart the Legacy site planning process.
- Work with owners of the Hayes and Brandt properties on a common marketing plan geared for investors.
- Continue participation on the Healthy Communities Committee.

■ **Parks & Recreation**

- Work with City Council and Parks & Recreation Commission on the feasibility of using public debt to develop the Summit Park and Ball Fields.
- Work with City Council and Park & Recreation Commission on the feasibility of building a new community recreation and activities center.
- Support the efforts of the Parks & Recreation Department on finishing the dock renovation/expansion project.
- Work with Arts Commission to start the public education of the value of public art to the community.

■ **Public Safety**

- Work with City Attorney, Police Chief and other community stakeholders on a domestic violence awareness program within the City.
- Undertake training opportunities using the new emergency operations center.
- Conduct training on new City Emergency Management Plan and conduct a few tabletop training exercises within the community

■ **Public Works**

- Support Public Works efforts to complete projects T-7 and T-31 to improve traffic congestion issues on SR 169

■ **Quality City Services**

- Start a comprehensive review of all employee job descriptions
- Continue to monitor trends that may influence non-salary compensation employee benefits regarding medical benefit plans and provider plan changes
- Develop succession planning within all departments
- Continue to aggressively promote the work of the employee wellness committee
- Develop an HOA outreach program to introduce neighborhoods to city services and as a way to improve City communications to its citizens
- Continue to handle all public records requests in a timely and thorough manner.

City Manager

	Employee Contract	
	<u>FTE's</u>	<u>FTE's</u>
City Manager's Office	2.00	
City Council Support		
Departmental Oversight		
Community Development		
Finance		
Parks & Recreation		
Police		
Public Works		
Intergovernmental Oversight		
King County Sheriff's Contract		
Special Projects		
Human Resources	0.75	
Coordinate Employee Recruitment		
Maintain Personnel Files		
Track Employee Evaluation Processes		
Coordinate Employee Wellness & Safety Programs		
Coordinate Employee & Volunteer Recognition Events		
City Clerk	4.00	
Clerk of the Council		
Maintain Agenda Calendar		
Prepare Agenda Packets		
Setup Council Meeting Room		
Take Minutes at All Council Meetings		
Prepare Council Minutes		
Monitor Council Email		
Citizen Response		
Receive City Hall Visitors		
Maintain Customer Service Request System		
Process Public Disclosure Requests		
Accept Passport Application		
Issue Pet Licenses		
Provide Notary Services		
Prepare Cash Receipts		
Manage City Website		
Records Management		
Maintain Legislative Record		
Maintain City Contracts		
Protect Essential Records		
City Attorney	1.00	
General Legal Counsel		
Advise City Council and Staff on Legal Issues		
Review Agenda Material for Legal Issues		
Draft Contracts, Ordinances, & Resolutions		
Civil Litigation		
	<u>6.75</u>	<u>1.00</u>

Expenditure Budget: Department Summary

	2010	2011	2012		2013	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	from 2012 Budget	
						\$	%

City Manager

Positions 7.50 7.50 7.75 7.75 6.75

Expenditures by Object

Salaries & Benefits	732,615	726,744	849,425	772,538	718,707	(130,718)	-15.4%
Supplies & Services	545,919	410,262	472,586	492,559	548,979	76,394	16.2%
Intergovernmental Services	29,530	48,319	34,000	30,652	51,000	17,000	50.0%
Operating Capital	-	-	-	4,533	-	-	
Total City Manager	1,308,064	1,185,325	1,356,010	1,300,282	1,318,686	(37,324)	-2.8%

Changes from 2012 Budget

Salaries (Amount reflects the elimination of the City Attorney staff position which is replaced with a contract, saving \$117,288 in salary dollars. This reduced amount is offset by cost of living adjustment of 2.43% for other employees.)	(99,529)
Benefits (Amounts reflects elimination of the City Attorney staff position which is replaced with a contract, providing a benefit savings of \$34,945. This reduced amount is offset by a health insurance increase of 5.5% after a 2.0% savings for being an AWC Well City. PERS is increasing from an average 2012 rate of 7.19% percent of payroll to an average 2013 rate of 8.12% percent of payroll based on a recommendation of the State actuary. The PERS rate changes are effective July 1, 2013 if approved by the State legislature.)	(31,188)
Supplies (Based on actual usage)	251
Professional Services 2012 (Economic development, \$40,000; Chamber of Commerce directory, \$2,375; general lobbyist, \$30,000; community survey, \$15,000; miscellaneous consulting, \$15,000, human resources consultant, \$1,500; health savings account administrator, \$1,200; municipal code update, \$6,000; document imaging / records disposal, \$6,000; and outside legal counsel, \$70,000)	(187,075)
Professional Services 2013 (Economic development, \$40,000; Chamber of Commerce directory, \$2,580; general lobbyist, \$30,000; miscellaneous consulting, \$15,000, human resources consultant, \$1,500; health savings account administrator, \$1,166; municipal code update, \$8,548; document imaging / records disposal, \$8,256; outside legal counsel, \$175,000.)	282,051
Information Services, Telephone and Postage (Based on actual usage particularly related to public records requests)	3,785
Travel, Meals & Lodging, and Training (Reduction based on elimination of City Attorney position)	(2,820)
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	(18,292)
Community Service Agency Funding (Amount reflects Chamber of Commerce discount on use of Lake Wilderness Lodge decrease based on actual usage)	(1,506)
Intergovernmental Services 2012 (Election costs with 2012 being a non local election year, \$0; Voter registration services with 2012 being a presidential election year, \$34,000.)	(34,000)
Intergovernmental Services 2013 (Election costs with 2013 being a local elction year, \$18,000; Voter registration services, \$33,000.)	51,000
	(37,324)

Expenditure Budget: Department Summary

	2010	2011	2012		2013	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

City Manager, continued

Workload Indicators

City Expenditures Managed	14,621,112	15,702,705		15,623,463	18,352,293
City Employees Managed (FTE)	39.3	39.8		41.1	40.1
Council Meetings Supported	52	46		49	
Passports Processed	428	392		432	
Pet Licenses Issued	192	186		145	
Public Disclosure Requests	88	143		150	
Contracts/Amendments Processed	107	131		115	
Website Postings	2,608	2,765		3,297	
Personnel Actions Processed	327	269		303	
Staff Training Expenditures	11,645	16,003		12,056	

Performance Measures

		2011				
		Benchmark @				
Expenditures / City FTE	\$ 372,038	\$ 394,540	\$ 499,476	\$ 380,596	\$ 458,235	(1)
General Fund Expenditures / Capita	\$ 407	\$ 423	\$ 551	\$ 438	\$ 444	(2)
Total Expenditures / Capita	\$ 645	\$ 685	\$ 872	\$ 669	\$ 771	(2)
Staff Training Costs / FTE	\$ 618	\$ 834		\$ 702	\$ 998	(3)
Legal Expenditures per Capita	\$ 16.96	\$ 11.52		\$ 14.84	\$ 7.35	(4)
Legal as % of Total City Expenditure	2.6%	1.7%		2.2%	1.0%	(4)

- (1) Expenditures per employees is a way of showing the productivity. Increasing expenditures per employee indicates improved efficiencies with existing staff assuming a greater level of expenditure management.
- (2) Expenditures per capita shows how much the City spends for each citizen. General Fund expenditures per capita are substantially less than the benchmark showing that the City with an expanded tax base could be providing expanded services. Total expenditures per capita are also less than the benchmark reflecting a lower ability of City resources available for funding of expenditures.
- (3) Staff training costs have been lower than the benchmark, but current benchmark data is not available. Much of the City's training is low or no-cost training opportunities through resources provided by the Washington Cities Insurance Authority (WCIA) and the Association of Washington Cities (AWC), but the training budget has been improved.
- (4) Legal expenditures per capita and as a percent of total expenditures historically below the benchmark. The lower expenditures per capita in 2013 reflect a contract attorney being less expensive than a full time in house City Attorney.

@ Where available, the "Benchmark" represents the average of the seven Puget Sound cities that Maple Valley considers comparable for salary survey information. The benchmark cities are: Burien, Covington, Kenmore, Mill Creek, Sammamish, University Place, and Woodinville.

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	

City Manager

CITY MANAGER'S OFFICE

SALARIES	197,195	195,635	197,941	208,611	208,929
City Manager	1.00				146,475
Executive Assistant	1.00				62,454
Car Allowance			5,400	-	5,400
BENEFITS	47,113	50,022	72,128	52,933	74,675
OFFICE AND OPERATING SUPPLIES	3,496	3,212	3,204	3,626	3,435
BOOKS AND SOFTWARE	285	51	200	-	-
SMALL TOOLS & MINOR EQUIPMENT			-	517	534
PROFESSIONAL SERVICES					
Economic Development	5,189	19,855	40,000	25,660	40,000
Chamber of Commerce Directory		2,375	2,375	2,500	2,580
General Lobbyist	10,000		30,000	833	30,000
Operational Issues Consultant		5,085		6,525	-
Community Survey	35,977		15,000	14,790	-
Miscellaneous Consulting			15,000	-	15,000
INFORMATION SERVICES	11,401	10,549	10,789	16,185	20,135
TELEPHONE	1,716	1,439	1,516	1,346	1,482
POSTAGE	600	714	877	315	395
TRAVEL	778	790	1,045	1,140	1,552
MEALS AND LODGING	2,516	3,287	3,842	3,016	3,999
TRAINING	1,104	2,225	2,426	1,085	1,493
OFFICE EQUIPMENT RENTAL	1,266	1,156	1,153	1,265	1,186
BUILDING RENTAL	49,054	42,832	40,071	38,613	50,700
EQUIPMENT REPLACEMENT	1,748	1,796	1,833	1,845	1,853
INSURANCE					
Liability	4,976	4,733	4,279	4,157	3,841
REPAIR AND MAINTENANCE	82	292	399	-	-
MISCELLANEOUS					
Dues & Subscriptions	1,784	3,254	3,335	2,846	3,442
Community Service Grant					
Chamber of Commerce					
Lodge Rental Subsidy	1,656	1,656	5,400	3,773	3,894
Economic Development	7,000	6,000		-	-
TOTAL CITY MANAGER'S OFFICE	384,934	356,958	458,213	391,581	474,524

Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	
City Manager, continued					
HUMAN RESOURCES					
SALARIES		41,613	51,544	51,558	52,811
Human Resource Manager	0.75				52,811
BENEFITS		9,576	23,296	9,733	24,082
OFFICE AND OPERATING SUPPLIES		254	282	470	417
PROFESSIONAL SERVICES					
Human Resource Consultant			1,500	-	1,500
Health Savings Account Admin	1,134	1,047	1,200	1,130	1,166
INFORMATION SERVICES		5,577	6,021	9,118	10,521
TELEPHONE		966	977	990	1,082
POSTAGE		449	611	417	265
TRAVEL		136	200	43	200
MEALS AND LODGING			100	73	100
TRAINING		1,325	1,358	113	1,358
ADVERTISING			-	495	-
OFFICE EQUIPMENT RENTAL		289	288	562	593
BUILDING RENTAL		12,073	11,862	10,884	11,030
EQUIPMENT REPLACEMENT		334	340	911	878
INSURANCE					
Liability		1,495	1,351	1,335	1,234
MISCELLANEOUS					
Dues and Subscriptions		9	200	424	438
Wellness Program	1,199	891	1,500	1,308	1,273
Employee Recognition	8,626	1,793	5,000	1,797	2,000
OPERATING CAPITAL					
Defibrillators				2,298	
TOTAL HUMAN RESOURCES		10,959	77,826	107,631	93,659
					110,947

Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	

City Manager, continued

CITY CLERK'S OFFICE

SALARIES	272,405	220,970	226,494	226,326	231,998
City Clerk 1.00					76,643
Deputy City Clerk 1.00					62,306
Administrative Assistant II 1.00					50,995
Administrative Assistant I 1.00					42,053
BENEFITS	82,726	71,016	116,674	80,609	120,813
OFFICE AND OPERATING SUPPLIES	3,979	3,611	3,758	4,796	4,261
BOOKS AND SOFTWARE	732		-	534	551
SMALL TOOLS & MINOR EQUIPMENT		1,106	-	-	-
PROFESSIONAL SERVICES					
Municipal Code Update	6,452	7,057	6,000	9,724	8,548
Document Imaging / Records Disposal	1,747	8,326	6,000	7,192	8,256
Temporary Help	4,593		-	-	-
INFORMATION SERVICES	26,602	41,298	43,435	31,015	51,088
TELEPHONE	3,159	2,470	2,557	2,528	2,831
POSTAGE	1,599	1,376	1,349	1,346	1,567
TRAVEL	962	591	808	599	808
MEALS AND LODGING	33	1,018	2,000	1,489	2,000
TRAINING	1,512	850	2,500	2,594	2,500
ADVERTISING	1,834	1,949	1,800	1,739	1,988
OFFICE EQUIPMENT RENTAL	2,848	2,311	2,305	2,249	2,372
BUILDING RENTAL	42,182	47,212	46,390	42,563	43,134
EQUIPMENT REPLACEMENT	6,323	6,164	6,291	6,353	6,438
INSURANCE					
Liability	11,701	9,330	8,434	8,361	7,727
REPAIRS AND MAINTENANCE	109		-	163	168
MISCELLANEOUS					
Dues and Subscriptions	1,326	1,065	1,230	1,051	1,269
Recording Fees	70	211	200	110	200
Newsletter	25,002	10,183	9,000	3,680	7,740
Banking Fees				165	174
Miscellaneous	10		-	640	784
INTERGOVERNMENTAL SERVICES					
Election Costs	(3,670)	14,000	-	(1,398)	18,000
Voter Registration Costs	33,200	34,319	34,000	32,050	33,000
OPERATING CAPITAL					
Passport Camera				2,235	-
TOTAL CITY CLERK	527,435	486,433	521,224	468,712	558,215

Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	

City Manager, continued

CITY ATTORNEY

SALARIES	111,338	114,427	117,288	117,288	
City Attorney					-
BENEFITS	21,838	23,486	38,660	25,480	
OFFICE AND OPERATING SUPPLIES	723	1,420	822	830	
BOOKS AND SOFTWARE		498	681	37	
PROFESSIONAL SERVICES					
Outside Legal Counsel/Litigation	2,965	730	70,000	9,533	175,000
Paralegal Assistance			-	652	
Code Enforcement		9,329		44,639	
Kenyon Disend		49,221	-	10,563	
Donut Hole Counsel / Litigation	10,825		-	-	
Black Diamond EIS/MPD	212,200	9,811	-	4,625	
AT&T Wireless Tax Refund Claim		13,419		6,217	
INFORMATION SERVICES	3,800	14,642	16,350	12,687	
TELEPHONE	1,080	1,022	1,054	1,032	
POSTAGE	13	49	45	405	
TRAVEL	441	662	700	580	
MEALS AND LODGING	667	773	1,000	1,109	
TRAINING	304	695	850	613	
ADVERTISING		2,210	1,093	635	
OFFICE EQUIPMENT RENTAL	633	578	576	562	
BUILDING RENTAL	11,313	12,662	11,846	11,415	
EQUIPMENT REPLACEMENT	779	962	981	955	
INSURANCE					
Liability	1,944	2,366	2,139	2,078	
MISCELLANEOUS					
Dues & Subscriptions	3,873	4,950	4,586	5,779	
Miscellaneous		198	271	66	
Employee Separation Package				88,551	
TOTAL CITY ATTORNEY	384,736	264,109	268,943	346,330	175,000
TOTAL CITY MANAGER	1,308,064	1,185,325	1,356,010	1,300,282	1,318,686

Community Development

Community Development

The Community Development Department provides planning, land use and development, and building code enforcement services. The Community Development Director position was eliminated in the 2013 Budget and the function is now under the management of the Public Works Director. The 2014 budget will consider the complete consolidation of the two departments.

Primary Services

Comprehensive Planning

The City adopted its first comprehensive land use plan in November 1999 and its first major amendment was completed in 2005. Additional amendments were completed in 2008 and 2011 adopting a Parks & Recreation Element, updates to the Transportation and Land Use Elements and sub-area Plan for the Summit Place. By State law, the City must periodically review and, if necessary, amend its comprehensive land use plan. Some amendments are initiated by the City in response to State law changes or City Council action, while others are proposed by private individuals. The Department works with the Planning Commission to form recommendations that then are transmitted to the City Council for action. The Department also bears the primary responsibility for implementing the goals and policies in the adopted plan. Currently the Department is managing the development of a sub-area plan for the Four Corners area.

Land Use Management

Land Use Management involves administering the City's land use regulations, including zoning, subdivision requirements, the State Environmental Policy Act (SEPA), the State Shoreline Management Act, and other land use requirements.

Building Plan Review and On-site Inspection

The Department reviews all plans for site development and building construction or improvement. Field inspections are conducted for compliance with the approved plans, City and State requirements, and code interpretation. In some cases, the City contracts for special plan review services.

Permitting, Public Information, and Code Enforcement

Community Development provides information to applicants and the general public about City development regulations. Integral to the department's operation is the tracking and issuance of permits. Answering telephone and customer counter questions, providing public notices about pending applications, facilitating public meetings, and in-field response to issues are essential components of the department's work.

2012 Major Accomplishments

■ Economic Development

- Amended zoning regulations to reflect and implement new 2011 Comprehensive Plan land use designations (Service Commercial Zoning)
- Updated and amend Comprehensive Plan / Development Regulations addressing the Four Corners area and Interim Commercial Development Regulations affecting the NW Quadrant
- Adopted new Central Commerce Zone
- Continued to provide, and find new ways to improve, timely development review.
- Processed commercial development applications for Maple Valley Town Square and Four Corners Square
- Processed zoning / land use amendment or changes to North MU Zoning
- Adopted new land use zoning and zoning text amendments

■ Public Works

- Continued work with Public Works Department updating the City Transportation Concurrency Program and regulations.

■ Quality City Services

- Worked with Maple Valley Fire and Life Safety toward an interlocal agreement for the adoption of Fire Impact Fees
- Processed 2012 Comprehensive Plan updates according to docketing process and Council direction.

2013 Goals and Objectives to meet Council Priorities

■ Economic Development

- Continue work to annex the Summit Place/Donut Hole property.
- Initiate a review of the City's sign ordinance.

■ Public Safety

- Adopt and implement new State building codes

■ Public Works

- Adopt the concurrency management code and implement the program.
- Adopt the Non-motorized Transportation Plan
- Obtain PSRC certification of the adopted Transportation Element

■ Quality City Services

- Complete the required Shoreline Master Program update.
- Complete work on Code Enforcement procedures and regulations
- Develop Legacy site planning/potential land use and zoning changes
- Evaluate potential for re-designation and zone change of the old King County Sheriff's Precinct 3 property

Community Development

	<u>Employee</u>	<u>Contract</u>
	FTE's	FTE's
Administration		1.00
Planning Commission Review & Recommendations		
City Council Review & Actions		
SEPA Administration		
Permit Technician		
Planning		3.00
Comprehensive Planning		
Plan Administration		
Plan Amendments		
Code Amendments		
Current Planning		
Applications		
Development Review		
Administrative Decisions		
Hearing Examiner Process		
Building		3.00
Permit Processing		
Plans Examination		
Inspections		
Code Compliance		
Fire Marshal		
Contract with Maple Valley Fire & Life Safety		
Development Review		
Annual Inspections		
		<u>7.00</u>

Expenditure Budget: Department Summary

	2010 Actual	2011 Actual	2012		2013 Budget	Increase(Decrease) from 2012 Budget	
			Budget	Actual		\$	%

Community Development

Positions	8.00	8.00	8.00	8.00	7.00		
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Expenditures by Object

Salaries & Benefits	702,005	736,744	840,379	765,127	706,326	(134,053)	-16.0%
Supplies & Services	183,270	183,837	196,035	292,826	225,176	29,141	14.9%
Intergovernmental Services	26,627	36,050	36,000	65,225	50,000	14,000	38.9%
Total Community Development	910,052	956,631	1,072,415	1,123,179	981,502	(90,912)	-8.5%

Changes from 2012 Budget

Salaries (Amount reflects the elimination of the Community Development Director position whose function is being assumed by the Public Works Director, saving \$119,295 in salary dollars. This reduced amount is offset by cost of living adjustment of 2.43% for other employees.)	(102,801)
Benefits (Amounts reflects elimination of the Community Development Director position whose function is being assumed by the Public Works Director, providing a benefit savings of \$35,378. This reduction is offset by a health insurance increase of 5.5% after a 2.0% savings for being an AWC Well City. PERS is increasing from an average 2012 rate of 7.19% percent of payroll to an average 2013 rate of 8.12% percent of payroll based on a recommendation of the State actuary. The PERS rate changes are effective July 1, 2013 if approved by the State legislature.)	(31,252)
Supplies (Based on actual usage)	2,871
Professional Services 2012 (Hearing examiner, \$15,000; sign code update, \$5,000 (unspent 2010 funds); expert witness, \$1,500; mitigation program for Fire Department, \$1,925 (unspent 2010 funds); permit system software support, \$10,250; and contract plan review, \$2,500.)	(36,175)
Professional Services 2013 (Hearing examiner, \$15,000; expert witness, \$1,500; permit system software support, \$11,352; and contract plan review, \$2,500.)	30,352
Information Services, Telephone and Postage (Based on actual usage)	30,764
Travel, Meals & Lodging, and Training (Reduction based on elimination of Community Development Director position)	(830)
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	(8,932)
Miscellaneous (Based on actual usage)	11,092
Intergovernmental Services (Increased payment to Maple Valley Fire & Life Safety for Fire Marshal based on actual usage and a rate increase. Amount some offset by reduced development activity.)	14,000
	(90,912)

Expenditure Budget: Department Summary

	2010	2011	2012		2013	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

Community Development, continued

Workload Indicators

Planning Commission Meetings	21	20		
Preliminary Plats				
Lots Approved (#)	-	-	65	-
Other Land Use Reviews		19	52	
Permit Applications Processed				
SFR Permits Issued	125	156	159	70
Other Residential Permits Processed		131	204	
Commercial	146	143	169	
Inspections	3,234	4,529	5,232	

Lots approved include multi family entitlements

Performance Measures

			2011		
			Benchmark @		
Building Division Cost / \$1,000 of New Construction	\$ 15.39	\$ 20.88	\$ 22.63	\$ 10.85	\$ 11.64 (1)
Building Division Costs / Inspection	\$ 161.82	\$ 122.66		\$ 119.32	(2)

- (1) Building Division cost per \$1,000 of new construction has been substantially below the benchmark showing the efficiency of Maple Valley inspectors but also reflects the fact that much of Maple Valley's building activity is on speculative housing from registered plan sets. 2012 activity included a substantial amount of commercial new construction with no increase in staff.
- (2) Building Division cost per inspection measures the cost effectiveness of building services. Recent years reflect the high level of commercial activity with the existing staff. Cities vary significantly in how they organize this function so no benchmark data is provided.

@ Where available, the "Benchmark" represents the average of the seven Puget Sound cities that Maple Valley considers comparable for salary survey information. The benchmark cities are: Burien, Covington, Kenmore, Mill Creek, Sammamish, University Place, and Woodinville.

Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	

Community Development

ADMINISTRATION

SALARIES	165,772	166,944	171,117	176,221	
Community Development Director					-
BENEFITS	44,832	45,463	67,391	44,741	
OFFICE AND OPERATING SUPPLIES	1,551	1,090	1,106	1,312	
INFORMATION SERVICES	11,401	12,129	9,718	18,468	
TELEPHONE	1,957	1,718	1,789	1,387	
POSTAGE	583	623	790	573	
TRAVEL	255	364	300	19	
MEALS AND LODGING	25		30	34	
TRAINING	275	300	500	60	
OFFICE EQUIPMENT RENTAL	1,266	1,156	1,153	1,124	
BUILDING RENTAL	62,972	70,482	65,939	16,060	
EQUIPMENT REPLACEMENT	7,358	7,562	7,717	11,689	
INSURANCE					
Liability	6,663	4,733	4,279	4,157	
MISCELLANEOUS					
Dues & Subscriptions	490	535	548	576	
Miscellaneous			-	250	
Employee Separation Package				56,210	
COST ALLOCATION	(305,400)	(313,097)	(332,377)	(332,881)	-
TOTAL COM DEV ADMINISTRATION	-	-	-	-	-

Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	

Community Development, continued

PLANNING DIVISION

SALARIES	192,127	192,948	197,807	197,807	202,614
Senior Planner	1.00				75,698
Associate Planner	2.00				126,916
BENEFITS	54,976	56,213	91,876	60,747	95,003
OFFICE AND OPERATING SUPPLIES	2,306	1,628	1,485	1,726	1,672
BOOKS & SOFTWARE		197	269	-	-
PROFESSIONAL SERVICES					
Hearing Examiner	2,256	4,313	15,000	23,783	15,000
Sign Code Update			5,000	-	
Expert Witness			1,500	-	1,500
Mitigation Program for Fire District	5,572	5,004	1,925	-	-
Miscellaneous Projects			-	742	-
INFORMATION SERVICES	11,401	11,473	8,418	19,757	46,774
TELEPHONE	1,238	1,005	1,050	942	1,108
POSTAGE		52	50	70	632
TRAVEL	50	16	100	-	100
MEALS AND LODGING	150		250	-	250
TRAINING	85		400	-	400
ADVERTISING	2,584	3,630	4,227	4,248	5,156
OFFICE EQUIPMENT RENTAL	1,898	1,734	1,729	1,686	1,779
BUILDING RENTAL				28,358	28,739
EQUIPMENT REPLACEMENT	1,017	1,045	1,066	1,040	1,028
INSURANCE					
Liability	8,571	7,107	6,425	6,234	5,761
REPAIR AND MAINTENANCE			1,000	-	-
MISCELLANEOUS					
Dues & Subscriptions	666	434	718	329	1,047
Printing	695		-	-	-
Miscellaneous	20		-	250	602
COST ALLOCATION	74,500	78,274	83,094	85,970	-
TOTAL PLANNING DIVISION	360,112	365,073	423,389	433,689	409,163
Associated Revenue	59,486	64,405	50,292	45,300	46,650
Percent Coverage	17%	18%	12%	10%	11%

Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	

Community Development, continued

BUILDING DIVISION

SALARIES	185,896	207,348	212,532	212,532	276,042
Building Official 1.00					90,410
Inspector/Code Enforcement Officer 2.00					127,287
Permit Technician 1.00					58,346
BENEFITS	58,402	67,828	99,655	73,079	132,667
OFFICE AND OPERATING SUPPLIES	596	1,513	1,603	1,061	2,462
BOOKS AND SOFTWARE	3,078		-	-	3,200
PROFESSIONAL SERVICES					
Permit System Software Support	9,500	10,000	10,250	11,000	11,352
Contract Plan Review			2,500	-	2,500
INFORMATION SERVICES	11,401	10,047	9,436	11,324	13,732
TELEPHONE	2,518	2,111	2,259	1,831	2,028
TRAVEL	662	70	1,000	18	1,000
MEALS AND LODGING			1,000	193	1,000
TRAINING	1,090	300	2,000	960	2,000
OFFICE EQUIPMENT RENTAL	1,898	1,204	1,219	1,686	2,965
BUILDING RENTAL				19,123	35,655
VEHICLE RENTAL	10,861	11,914	12,664	11,400	12,043
EQUIPMENT REPLACEMENT	872	897	915	1,040	2,055
INSURANCE					-
Liability	7,285	7,072	6,393	6,245	9,612
MISCELLANEOUS					
Dues & Subscriptions	205	380	318	385	328
Banking Fees				25,115	11,200
Miscellaneous			-	362	498
COST ALLOCATION	229,050	234,823	249,282	246,911	-
TOTAL BUILDING DIVISION	523,313	555,508	613,026	624,265	522,339
Associated Revenue	476,702	633,767	232,539	705,333	323,206
Percent Coverage	91%	114%	38%	113%	62%

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	

Community Development, continued

FIRE MARSHAL

INTERGOVERNMENTAL SERVICES

Fire Marshal	26,627	36,050	36,000	65,225	50,000
TOTAL FIRE MARSHAL	26,627	36,050	36,000	65,225	50,000
Associated Revenue	24,550	36,015	24,693	62,245	51,600
Percent Coverage	92%	100%	69%	95%	103%
TOTAL COMMUNITY DEVELOPMENT	910,052	956,631	1,072,415	1,123,179	981,502
Associated Revenue	560,737	734,187	307,524	812,878	421,456
Percent Coverage	62%	77%	29%	72%	43%

Finance

Finance

The Finance Department has primary responsibility for day to day management of the City's financial assets and resources, including budget monitoring, accounts payable, payroll, accounts receivable, investments, and fixed assets. Additionally, the Finance Department has responsibility for information technology, risk management, and special licenses.

Primary Services

Budgeting and Financial Planning

Working with the City Manager, the Department develops the annual operating and capital budget and the six-year financial forecast including the six-year capital improvement program. It also provides budgetary control and reporting including the preparation of monthly financial reports. Quarterly reports and budget amendments are reviewed with the City Council. The department also provides research and advice on short and long-range financial strategies and manages the City's debt and investments portfolios.

Financial Operations

The Finance Department develops and maintains the City's accounting systems in accordance with the reporting requirements of the City and the Washington State Auditor's Office. This function includes the payment of claims and payroll and the staffing of the City Council's Audit Committee. The department also manages cash balances and makes overnight investment decisions; accumulates labor charges for cost allocation and project and grant billings; bills and manages accounts receivables, manages golf course finances, orders office supplies, and maintains the inventory of fixed assets.

Information Services Management (not budgeted in department)

The department oversees the City Hall computer network, internet services and equipment, along with the telephone system and other communication devices.

Other Operations

The Finance Director serves as the City's risk manager and is the management representative on the City's employee safety committee. The Department also

administers the City's special license program primarily for taverns and certain secondhand dealers.

2012 Major Accomplishments

■ Parks & Recreation

- Continued to monitor and report on financial operations of the Lake Wilderness Golf Course. 2012 saw the lowest amount of General Fund subsidy since the City acquired the golf course in 2007.

■ Quality City Services

- Received Certificate of Achievement for Excellence in Financial Reporting for 2011 Comprehensive Annual Financial Report (13th Consecutive).
- Received Distinguished Budget Presentation Award for 2012 Final Budget (11th Consecutive).

2013 Goals and Objectives to meet Council Priorities

■ Economic Development

- Assist with the implementation of a new business license system in partnership with the State of Washington

■ Parks & Recreation

- Assist with the development of material for voted bond issue for ballfields.
- Continue to monitor and report on financial operations of the Lake Wilderness Golf Course to assist it becoming a viable self-supporting operation.

■ Quality City Services

- Continue to meet all payroll and accounts payable timelines.
- Work with the new finance system and the departments to make their jobs easier and improve their financial information.
- Continue to receive annual financial report and budget presentation awards.
- Implement the accounts receivable module for the new financial management system.
- Implement a business license system in partnership with the State of Washington.
- Assist the Public Works Department in the implementation of a work order system that captures not only work order labor hours but enhances the process for capturing hours for payroll.
- Assist the Community Development and Public Works Departments in the reimplementation of Trak-it, the City's permitting software

	Employee Contract	
	FTE's	FTE's
Finance		3.80
Budgeting		
Operating		
Capital Improvement Program		
Community Service Agency Grant Process		
Financial Forecasting		
Fiscal Notes		
Accounting		
Accounts Payable		
Payroll		
Employee Payments		
Benefit Provider Coordination		
Labor Distribution		
Cash Management		
Accounts Receivable		
Special Licenses		
Fire Permits		
Gambling Tax Billing		
Deposit Account Billing		
Investments		
Debt Management		
General Ledger		
General Ledger Management		
Golf Course Course Accounting		
Monthly Journal Entries		
Monthly Reporting		
Annual Reporting (CAFR, Audit, etc)		
Support Operations		
Risk Management with Washington Cities Insurance Authority (WCIA)		
Central Stores		
Fixed Asset Management		
Information Technology		2.50
Manage City's File Server		
Manage City's Geographic Information System		
Manage City's Telephone System		
Manage the City's Email System		
Assist Department's in Efforts to Install New Software		
Current Efforts		
Public Works Asset & Work Order System		
Organize the Trak-it Database and upgrade to a Trakit.net version		
Organize electronic files in accordance with record retention laws		
Work on Implementing Information Technology Plan		
Current Efforts		
Enhance System Backup		
Implement Emergency Operations Center		

6.30	0.00
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Expenditure Budget: Department Summary

	2010 Actual	2011 Actual	2012		2013 Budget	Increase(Decrease) from 2012 Budget	
			Budget	Actual		\$	%

Finance

Positions

General Fund	3.80	3.80	3.80	3.80	3.80		
Central Services Fund	1.50	1.50	1.50	1.50	2.50		

Expenditures by Object

Salaries & Benefits	322,797	340,462	419,942	387,504	480,800	60,858	14.5%
Supplies & Services	123,737	150,471	138,214	156,642	161,507	23,293	16.9%
Cost Allocation	(14,412)	(12,517)	(14,724)	(12,817)	(12,518)	2,206	-15.0%
Total Finance	432,122	478,415	543,432	531,329	629,788	86,356	15.9%

Changes from 2012 Budget

Salaries (Amount reflects the transition of having both the new and retiring Finance Director on staff for the first three months of 2012, costing \$61,599 which includes the cost of vacation and sick leave pay out. The new position is budgeted at the midpoint so transition costs not as high. To the 2012 transition amount is added the cost of living adjustment of 2.43% for other employees.)	58,178
Benefits (Amounts reflect health insurance increase of 5.5% after a 2.0% savings for being an AWC Well City. PERS is increasing from an average 2012 rate of 7.19% percent of payroll to an average 2013 rate of 8.12% percent of payroll based on a recommendation of the State actuary. The PERS rate changes are effective July 1, 2013 if approved by the State legislature.)	2,680
Supplies (Based on actual usage)	306
Professional Services 2012 (Revenue auditing, \$1,538; financial system software support, \$3,690; fiscal agent fees, \$2,580; and annual state audit, \$25,000.)	(32,808)
Professional Services 2013 (Revenue auditing, \$480; financial system software support, \$4,685; fiscal agent fees, \$2,580; and annual state audit, \$28,000. Increased audit cost based on 2012 actuals.)	35,745
Information Services, Telephone and Postage (Based on actual usage)	13,138
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	6,912
Cost Allocation (Charge to Lake Wilderness Golf Course, based on actual usage.)	2,206
	86,356

Program Enhancements

Finance Director Transition	Amount included above	61,599
Information Technology Improvements	Amount funded from Central Service Fund	110,644
		172,243

Expenditure Budget: Department Summary

	2010	2011	2012		2013	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

Finance, continued

Workload Indicators

Receipts Processed	4,186	2,956	3,032
Checks Issued	3,760	4,165	4,451
Payroll W2's	108	100	103
Receivable Accounts Managed	175	85	247
Fixed Assets Managed	1,830	1,916	2,017

Performance Measures

			2011			
			Benchmark @			
Total Expenditures / Finance FTE	3,847,661	4,132,291	3,601,354	4,111,438	4,829,551	(1)
Receipts & Checks / Finance FTE	2,091	1,874		1,874		(2)
Insurance Losses / Worker Hour	0.01	0.08	0.12	-		(3)
Computer Services as % of Total Expenditures	1.7%	2.4%	1.6%	2.9%	2.8%	(4)
Certificate of Achievement for Excellence in Financial Reporting (Consecutive years)	12	13				(5)
Distinguished Budget Presentation Award (Consecutive years)	9	10		11		(6)

- (1) Total expenditures per Finance FTE is an indicator of the amount of accounting activity processed.
- (2) Receipts and checks per Finance FTE is an indicator of the amount of transactions processed. As with total expenditures, the numbers are an indicator of department efficiency. Receipting subsystems have reduced the number of individual receipts processed by the Finance Department.
- (3) The City of Maple Valley is a member of the Washington Cities Insurance Authority (WCIA) which provides insurance services for over 100 medium to small cities in Washington state. The WCIA keeps track of statistics for groups of entities. The City of Maple Valley is a member of Group 1 which includes 36 cities. The benchmark above is the cost per worker hour from 2007 to 2011.
- (4) Relatively high percentages beginning in 2007 reflect the implementation of the Information Technology Strategic Plan completed in 2006 that identified significant limited resources being spent for technology. As a part of the plan a new finance software package was installed in 2011. A new work order system is being installed in 2012 and 2013.
- (5) The City's annual financial report is the primary document for identifying financial accountability. GFOA sets standards for financial reports so that they are complete, accurate, timely and easily understood. Winning their Certificate of Achievement for Excellence in Financial Reporting means the City is keeping up with the latest standards of governmental accounting.
- (6) A City's budget is the primary vehicle with which it communicates to its stakeholders the way it intends to manage the city. GFOA sets standards for the production of budgets so that they have the maximum utility in helping citizens and others understand the city's priorities and policies. Winning their Distinguished Budget Presentation Award means that the budget meets their high standards as a Policy Document, a Financial Plan, an Operations Guide, and a Communication Device.

@ Where available, the "Benchmark" represents the average of the seven Puget Sound cities that Maple Valley considers comparable for salary survey information. The benchmark cities are: Burien, Covington, Kenmore, Mill Creek, Sammamish, University Place, and Woodinville.

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	
Finance					
SALARIES	244,701	261,782	294,491	295,384	293,071
Finance Director	1.00				116,978
Finance Director Transition					61,599
Accountant	1.80				121,306
Accounting Clerk	1.00				54,787
Overtime	427		2,000	-	
BENEFITS	77,669	78,680	123,451	92,120	126,130
OFFICE AND OPERATING SUPPLIES	5,411	9,737	8,200	6,549	8,256
BOOKS AND SOFTWARE			-	181	250
SMALL TOOLS & MINOR EQUIPMENT	338		-	-	-
PROFESSIONAL SERVICES					
Revenue Auditing	1,564	1,310	1,538	377	480
Software Support	1,380	3,600	3,690	4,540	4,685
Fiscal Agent Fees	2,259	2,102	2,580	1,587	2,580
Annual State Audit	21,545	31,015	25,000	27,614	28,000
INFORMATION SERVICES	15,201	22,895	21,220	31,750	34,452
TELEPHONE	2,318	2,363	2,454	1,974	2,220
POSTAGE	1,651	1,498	1,589	1,607	1,729
TRAVEL	153	488	500	326	500
MEALS & LODGING	105	433	400	247	400
TRAINING		500	800	560	800
ADVERTISING	674	994	1,000	2,677	1,000
OFFICE EQUIPMENT RENTAL	2,215	2,002	1,925	2,249	2,372
BUILDING RENTAL	38,657	43,267	40,478	39,006	39,530
EQUIPMENT REPLACEMENT	13,518	19,310	18,699	21,295	21,046
INSURANCE					
Liability	8,976	7,571	6,844	6,880	6,358
REPAIR AND MAINTENANCE	82	298	253	81	112
MISCELLANEOUS					
Dues and Subscriptions	290	290	297	240	248
Printing	6,633		-	-	-
Budget & CAFR Award Programs	765	715	733	715	738
Banking Fees				6,186	5,752
Miscellaneous		85	14	-	-
COST ALLOCATION					
To Lake Wilderness Golf Course	(14,412)	(12,517)	(14,724)	(12,817)	(12,518)
TOTAL FINANCE	432,122	478,415	543,432	531,329	629,788

Human Services

Human Services

This budgetary department, which is staffed by the Finance Department, accounts for grants provided to human service agencies. Once per year, funding requests are solicited from community service agencies. The requests include both human service requests and requests from other community service agencies. The human service agency funding is shown in this section. Funding for other community service agencies is shown as appropriate in other sections of the budget. See Community Service Agency Funding Proposal in the Introduction Section of this budget.

Expenditure Budget: Department Summary

	2010	2011	2012		2013	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	from 2012 Budget	
						\$	%

Human Services

Expenditures by Object

Supplies & Services	273,033	217,842	249,357	232,840	233,309	(16,048)	-6.4%
Total Human Services	273,033	217,842	249,357	232,840	233,309	(16,048)	-6.4%

Changes from 2012 Budget

Funded in 2012

Greater Maple Valley Community Center	(204,357)
Maple Valley Food Bank	(15,000)
Vine Maple Place Project	(15,000)
Emergencies and Special Opportunities	(15,000)
	(249,357)

Funded in 2013

Greater Maple Valley Community Center (\$192,500 to continue funding for operating costs; \$4,579 as pass through of the liquor tax allocation to fund alcohol and drug pre-assessments in the Tahoma School District; and \$6,230 for building expenses related to the youth center ("Den"). The liquor tax distribution is lower as the State has rescinded the liquor tax sharing with the City for the first three quarters of 2013.)	203,309
Maple Valley Food Bank to provide food and financial assistance to individuals, to assist with the holiday program, and to help with operational costs.	15,000
Vine Maple Place to assist with housing and support services to families.	15,000
	233,309
Budget change from 2012	(16,048)

Performance Measures

			2011									
Human Service Expenditures / Capita	\$	12.04	\$	9.50	Benchmark @	\$	6.06	\$	9.98	\$	9.80	(1)

(1) Human services expenditures per capita has leveled off as the economy has tightened the budget allocation.

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Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	
Human Services					
Maple Valley Community Center					
Community Service Grant					
Operational Grant	192,500	192,500	192,500	192,500	192,500
Capital Grant	39,400		-	-	-
Substance Abuse - 2% liquor tax	5,033	6,272	5,136	6,264	4,579
	236,933	198,772	197,636	198,764	197,079
City Expenses					
Office and Operating Supplies	426	41	428	-	-
Small Tools & Minor Equipment	440		443	-	-
Insurance					
Property	1,280	1,228	1,259	1,256	1,319
Repair & Maintenance	1,720	274	2,000	-	2,000
Taxes & Assessments	2,235	2,528	2,591	2,821	2,911
TOTAL MV COMMUNITY CENTER	243,033	202,842	204,357	202,840	203,309
MV Food Bank and Emergency Services					
Community Service Grant	15,000	15,000	15,000	15,000	15,000
TOTAL MV FOOD BANK	15,000	15,000	15,000	15,000	15,000
Vine Maple Place Project					
Community Service Grant	15,000		15,000	15,000	15,000
TOTAL VINE MAPLE PLACE	15,000	-	15,000	15,000	15,000
Emergencies & Special Opportunities					
TOTAL EMER & SPECIAL OPPS	-	-	15,000	-	-
TOTAL HUMAN SERVICES	273,033	217,842	249,357	232,840	233,309

Parks & Recreation

Parks & Recreation

The Department continues to focus on the vision stated in the *Parks, Recreation, Cultural and Human Services Plan*, including acquisition of park land, expanding recreational opportunities, providing quality rental services at the Lake Wilderness Lodge, developing partnerships in the community, and being responsive to the evolving needs of the community.

Primary Services

Parks Administration

The Administrative Division is responsible for the administration of all parks and recreational facilities including the Lake Wilderness Golf Course and for the overall planning for the department.

Parks Maintenance

The Parks Maintenance Division is responsible for maintaining, repairing, and making improvements to all parks and recreation facilities. The duties are performed by Public Works maintenance staff with time and material charges to the Parks Maintenance budget.

Facilities

The Facilities Division is responsible for promoting and marketing the Lake Wilderness Lodge and all City owned park facilities, scheduling events and for overall event coordination of private rental events.

Recreation

The Recreation Division is responsible for providing all City offered recreational programs, services and special events.

Lake Wilderness Golf Course

City staff works with a contracted service provider to manage the 18-hole golf course and an associated restaurant, bar and banquet facility.

2012 Major Accomplishments

■ Parks & Recreation

- Completed 2nd phase of tree maintenance work at Lake Wilderness Park
- Completed 2012 golf course capital improvements

■ Quality City Services

- Completed community survey with focus on Parks & Recreation facilities and programs
- Enhanced sponsorship opportunities for recreation division programs
- Continued enhancing Lake Wilderness Lodge and Park marketing plans
- Worked with Public Works Department to ensure park facilities are safely and adequately maintained for park patrons

2013 Goals and Objectives to meet Council Priorities

■ Economic Development

- Continue partnership efforts with Lake Wilderness Arboretum Foundation and Maple Valley Historical Society to maintain City owned assets and attract visitors

■ Parks & Recreation

- Complete work on the dock as presented in the first phase of Lake Wilderness Park master plan improvements
- Work with golf course contractor to promote and better utilize banquet hall space
- Complete 2013 golf course capital improvements
- Continue work on Tri-City Trail concept with partner cities and King County
- Update the Parks, Recreation, Cultural and Human Services Plan
- Expand parking capacity at Lake Wilderness Park

■ Public Safety

- Continue to work with Public Safety Department to provide staffing for special events at Lake Wilderness Park

■ Public Works

- Realign Public Works Maintenance staff by assigning them to Parks and Recreation Director to ensure park facilities are adequately staffed and maintained for park patrons

■ Quality City Services

- Continue to work on Parks & Recreation Commission work plan
- Continue to enhance sponsorship opportunities for recreation division programs
- Continue enhancing Lake Wilderness Lodge and Park marketing plans
- Update Park Code to reflect changing conditions of park use

Parks and Recreation

	Employee	Contract
	FTE's	FTE's
	<hr/>	
Administration	2.50	
Contract Management		
Program Registration		
Park Acquisition and Development		
Capital Planning		
Management of Design and Engineering		
Management of Construction		
Golf Course Administration		
Community Service Agency Partnerships		
Tahoma Schol District		
Local Athletic Organizations		
Greater Maple Valley Community Center		
Maple Valley Historical Society		
Maple Valley Make a Difference Day		
Lake Wilderness Arboretum Foundation		
Maple Valley Farmer's Market		
Fishing Derby		
Maple Valley Days		
Facility Management	1.75	
Parks Maintenance (work performed by Public Works Maintenance staff)		
Lake Wilderness Lodge		
Reservations and Marketing		
Lake Wilderness Park		
Reservations and Marketing		
Recreation Service	1.75	
Beach Guarding		
Day Camp		
Youth Sports & Classes		
Adult Sports & Classes		
Community Events		
Independence Day Celebration		
Music in the Parks (Summer Events)		
Kid's Festival		
Holiday Lights		
	<hr/> 6.00 <hr/>	

Expenditure Budget: Department Summary

	2010 Actual	2011 Actual	2012		2013 Budget	Increase(Decrease) from 2012 Budget	
			Budget	Actual		\$	%

Parks & Recreation

Positions	5.00	5.00	6.00	6.00	6.00
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Expenditures by Object

Salaries & Benefits	667,512	646,659	767,161	684,366	767,610	449	0.1%
Supplies & Services	569,429	632,204	632,244	596,647	664,902	32,658	5.2%
Intergovernmental Services	8,868	10,486	12,340	16,408	18,716	6,377	51.7%
Operating Capital	3,135	10,429	-	18,569	-	-	
Cost Allocation	318,536	294,805	324,226	314,846	341,073	16,846	5.2%
Total Parks & Recreation	1,567,479	1,594,584	1,735,970	1,630,836	1,792,300	56,330	3.2%

Changes from 2012 Budget

Salaries (Amount reflects reduced temporary help primarily in the Lodge where a 0.75 FTE position was added in 2012 offset by the cost of living adjustment of 2.43%.)	(2,642)
Benefits (Amounts reflect health insurance increase of 5.5% after a 2.0% savings for being an AWC Well City. PERS is increasing from an average 2012 rate of 7.19% percent of payroll to an average 2013 rate of 8.12% percent of payroll based on a recommendation of the State actuary. The PERS rate changes are effective July 1, 2013 if approved by the State legislature.)	3,091
Supplies (Based on actual usage)	7,626
Professional Services for 2012 (Tree removal, \$20,000; computer software support, \$3,163; contracted recreation officials and day camp services, \$92,199; and event entertainment and other event services, \$29,071.)	(144,432)
Professional Services for 2013 (Tree removal, \$30,000; computer software support, \$3,325; contracted recreation officials and day camp services, \$95,848; and event entertainment and other event services, \$39,367.)	168,540
Community Service Agency grants for 2012 (\$5,000 for Maple Valley Days: \$6,140 for Maple Valley Historical Society, \$5,000 for Make-a-Difference Day, \$34,000 for South King County Arboretum, \$4,500 for Maple Valley Farmer's Market, and \$5,000 for the Maple Valley Youth Symphony Orchestra.)	(59,640)
Community Service Agency grants for 2013 (\$5,000 for Maple Valley Days: \$6,140 for Maple Valley Historical Society, \$5,000 for Make-a-Difference Day, \$30,000 for South King County Arboretum, \$4,000 for Maple Valley Farmer's Market, and \$5,000 for the Maple Valley Youth Symphony Orchestra.)	55,140
Information Services, Telephone and Postage (Based on actual usage)	3,115
Travel, Meals & Lodging, and Training (Based on actual usage)	(421)
Other Services & Charges (Based on actual usage)	2,731
Intergovernmental Services (Majority for B & O taxes at Lodge.)	6,377
Cost Allocation (Based on actual usage amount reflects actual charges from Public Works Maintenance.)	16,846
	56,330

Expenditure Budget: Department Summary

	2010	2011	2012		2013	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

Parks & Recreation, continued

Program Enhancements

Lodge Audio Visual Updates	Amount funded from Central Service Fund	35,000
		35,000

Workload Indicators

Building Square Feet Operated	36,500	36,500	36,500	36,500
Park Acres	288	288	288	288
Events at the Lodge	964	1,086	1,183	
Park Rentals & Permits	495	581	534	
City Wide Community Events	11	11	11	
Classes, Leagues, and Programs	32	34	35	

Performance Measures

			2011			
			Benchmark @			
Parks & Recreation Expenditures / Capita	\$ 69.10	\$ 69.54	\$ 59.96	\$ 69.87	\$ 75.28	(1)
Park Maintenance Expenditures / Acre	\$ 1,221	\$ 1,240	\$ 2,604	\$ 1,083	\$ 1,354	(2)
Recreation & Events Expenditures / Capita	\$ 27.67	\$ 28.70	\$ 3.08	\$ 30.46	\$ 31.32	(3)
Lodge revenues as % of Lodge Expenditures	60%	62%		57%	54%	(4)
Recreation program revenue as a % of program costs	51%	52%		51%	50%	(5)

- (1) Parks & Recreation expenditures per capita is a measure of the importance of this function in a city's budget relative to prior years and the benchmark cities. The City is continuing to increase this effort with additional programs and classes and with improved maintenance of City parks.
- (2) Parks maintenance cost per acre have been lower than the benchmark but improving. The City's lower number is primarily attributable to the fact that the City has a relatively large number of acres of undeveloped and natural park land compared to the benchmark.
- (3) Recreation and events expenditures per capita with new program offerings with greater participation.
- (4) Lodge revenues as a percent of expenditures decreased in 2008 and 2009 with the remodel project and hasn't recovered with the down turn in the economy. Hopefully there will be some rebound with an improved economy.
- (5) Recreation program revenue as a percent of cost increasing from 45% in 2009.

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Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	

Parks & Recreation

PARKS ADMINISTRATION

SALARIES	176,929	181,546	182,634	181,204	187,629
Park Director	1.00				116,930
Administrative Assistant II	1.00				50,193
Administrative Assistant I	0.50				20,506
Limited Part Time	8,392	10,899	10,686	5,995	6,179
Temporary Help		75	100	-	-
Overtime			-	53	73
BENEFITS	64,576	54,672	80,426	55,504	82,054
OFFICE AND OPERATING SUPPLIES	2,348	2,269	2,383	2,006	2,070
BOOKS AND SOFTWARE	1,598		-	-	-
SMALL TOOLS & MINOR EQUIPMENT	1,110		-	-	-
PROFESSIONAL SERVICES					
Software Support	375		-	-	-
INFORMATION SERVICES	15,201	21,256	22,099	25,829	30,548
TELEPHONE	3,126	2,470	2,557	2,762	2,967
POSTAGE	1,168	1,008	1,136	1,152	1,298
TRAVEL	519	847	600	439	600
MEALS AND LODGING	69	13	100	23	100
TRAINING	299	159	400	-	400
ADVERTISING	367	141	193	563	347
RENTALS AND LEASES				110	113
OFFICE EQUIPMENT RENTAL	6,046	4,013	4,023	4,946	5,452
EQUIPMENT REPLACEMENT	11,706	12,030	12,277	11,079	11,991
INSURANCE					
Liability	6,690	6,782	6,131	6,211	5,740
REPAIR AND MAINTENANCE	285		-	-	-
MISCELLANEOUS					
Dues and Subscriptions	618	1,124	1,152	460	475
Miscellaneous	10	100	27	279	384
TOTAL PARKS ADMINISTRATION	301,433	299,404	326,925	298,614	338,420
COST ALLOCATION	(187,979)	(187,761)	(191,439)	(183,764)	(213,223)
NET PARKS ADMINISTRATION	113,454	111,643	135,486	114,851	125,197

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	
Parks & Recreation, continued					
PARKS MAINTENANCE					
SALARIES					
Temporary Help	1,106		-	-	-
BENEFITS	624	5	700	7	103
OFFICE AND OPERATING SUPPLIES	25,905	27,635	24,273	22,529	25,432
FUEL		1,767	1,863	-	-
SMALL TOOLS & MINOR EQUIPMENT	1,783		5,000	1,659	5,000
PROFESSIONAL SERVICES					
Tree Removal	30,393		20,000	977	30,000
Cochran House Demolition	6,585	22,673	-	-	-
Storm Services - Park Trees & Fences			-	37,384	-
FEMA Disaster Recovery				(49,531)	
Miscellaneous Services		10,000	-	-	-
TELEPHONE	227		-	-	-
TRAINING	50	1,020	1,046	-	-
ADVERTISING			-	-	-
RENTALS AND LEASES	2,217	2,246	2,401	2,057	2,831
VEHICLE RENTAL	524	2,757	1,627	2,403	1,617
INSURANCE					
Property	4,189	4,026	4,429	3,798	3,988
UTILITIES	17,099	15,477	24,000	15,001	16,512
REPAIR AND MAINTENANCE	1,434	9,546	5,000	2,341	5,000
MISCELLANEOUS					
Banking Fees				197	266
Miscellaneous			-	20	28
TAXES AND ASSESSMENTS	673	733	751	781	806
OPERATING CAPITAL					
Furniture & Equipment	3,135	10,429	-	14,289	-
COST ALLOCATION					
From Parks Administration	14,512	18,743	22,513	6,838	8,271
From Police Department	6,767	5,914	6,062	3,517	4,840
From Public Works Administration	166	308	421	130	-
From Public Works Maintenance	234,152	223,807	253,083	247,598	285,317
TOTAL PARKS MAINTENANCE	351,542	357,086	373,168	311,996	390,010
Associated Revenue	15,621	19,250	20,020	18,298	19,124
Percent Coverage	4%	5%	5%	6%	5%

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	

Parks & Recreation, continued

LAKE WILDERNESS LODGE

SALARIES	73,720	75,273	106,319	108,038	108,903
Park Facilities & Lodge Manager 1.00					79,030
Custodian/Maintenance Worker 0.75					32,789
Lodge Attendants (Limited Part-time)	50,387	42,364	39,600	36,647	37,411
Lodge Attendants (Temporary)	12,308	21,702	18,000	753	5,000
Overtime				210	201
BENEFITS	35,706	25,552	57,936	32,835	57,857
OFFICE AND OPERATING SUPPLIES	15,925	15,158	17,078	21,607	24,922
SMALL TOOLS & MINOR EQUIPMENT	636	2,110	4,000	543	2,000
PROFESSIONAL SERVICES					
Software Support		1,636	1,677	1,685	1,739
INFORMATION SERVICES	7,601	9,691	10,025	6,232	7,528
TELEPHONE	2,692	4,366	4,442	3,523	3,653
TRAVEL	525	619	607	798	600
MEALS AND LODGING		390	390	-	400
TRAINING	633	289	395	284	400
ADVERTISING	13,913	7,370	9,994	11,070	10,648
RENTALS AND LEASES	6,481	10,012	9,777	10,887	9,495
EQUIPMENT REPLACEMENT	4,629	4,757	4,855	6,447	6,405
INSURANCE					
Liability	8,015	7,534	6,810	6,818	6,301
Property	13,018	12,495	13,744	12,790	13,430
Special Events	19,460	22,146	22,000	20,825	18,576
UTILITIES	33,497	33,062	34,850	35,618	35,965
REPAIRS AND MAINTENANCE	25,812	32,550	29,417	29,001	30,358
MISCELLANEOUS					
Dues & Subscriptions	2,467	1,238	1,269	776	801
Printing		3,823	3,918	488	3,918
Banking Fees				2,770	3,103
Miscellaneous	447	10	14	210	234
TAXES AND ASSESSMENTS	3,763	4,964	3,588	4,065	3,515
OPERATING CAPITAL					
Maintenance Equipment			-	4,280	-
COST ALLOCATION					
From Parks Administration	72,054	70,894	70,402	73,533	79,641
TOTAL LAKE WILDERNESS LODGE	403,688	410,004	471,107	432,734	473,006
Associated Revenue	243,696	254,691	285,000	246,450	254,000
Percent Coverage	60%	62%	60%	57%	54%

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	
Parks & Recreation, continued					
RECREATION					
SALARIES	102,919	103,338	111,243	114,351	113,946
Recreation Manager	1.00				79,862
Recreation Specialist	0.75				34,083
Limited Part Time	2,564	4,994	4,000	6,363	6,669
Temporary Help	10,169	6,035	8,000	1,598	5,000
Overtime	250			352	484
BENEFITS	35,388	30,672	54,246	36,531	55,934
OFFICE AND OPERATING SUPPLIES	1,539	3,028	2,000	4,030	3,000
SMALL TOOLS & MINOR EQUIPMENT	1,778	1,486	1,500	437	1,500
PROFESSIONAL SERVICES					
Software Support		1,450	1,486	1,537	1,586
INFORMATION SERVICES	19,001	19,887	19,484	15,617	17,395
TELEPHONE	2,146	1,732	1,801	1,294	1,410
POSTAGE	1,632	4,944	-	-	-
TRAVEL	1,107	1,414	1,025	1,521	1,578
MEALS AND LODGING	166	415	425	-	425
TRAINING	698	289	395	407	395
ADVERTISING		265	362	282	374
RENTAL AND LEASES			-	44	-
VEHICLE RENTAL	871	871	893	847	899
EQUIPMENT REPLACEMENT	4,601	4,728	4,825	4,779	4,338
INSURANCE					
Liability	5,472	5,182	4,684	4,227	3,906
Property		9	9	9	9
REPAIRS AND MAINTENANCE	356		500	-	-
MISCELLANEOUS					
Dues and Subscriptions	1,341	3,217	1,384	704	969
Printing - Recreation Brochure	6,625	21,639	26,000	30,084	29,000
Banking Fees		1,384	600	21	30
Miscellaneous	160	1,370	800	70	60
COST ALLOCATION					
From Parks Administration	68,520	68,201	67,922	71,425	76,881
To Recreation and Events	(129,451)	(159,375)	(157,502)	(148,813)	(155,759)
	137,851	127,175	156,084	147,716	170,030

Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	
Parks & Recreation, continued					
Beach Guarding					
SALARIES					
Temporary Help	40,313	39,956	39,000	42,833	41,400
Overtime				123	
BENEFITS	5,185	5,586	5,725	6,126	6,322
OFFICE AND OPERATING SUPPLIES	2,383	6,899	4,000	4,001	3,500
TELEPHONE	337	280	287	228	235
TRAVEL	95	20	21	16	17
MEALS AND LODGING			-	62	64
ADVERTISING	255	64	66	25	200
INSURANCE					
Liability	4,119	3,903	3,528	3,421	3,162
REPAIRS AND MAINTENANCE	645		-	87	90
MISCELLANEOUS					
Miscellaneous	140	50	51	150	160
COST ALLOCATION					
From Recreation	6,495	4,764	4,456	5,473	5,145
	59,966	61,522	57,134	62,545	60,294

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	
Parks & Recreation, continued					
Day Camp					
SALARIES					
Temporary Help	23,836	22,463	23,000	21,782	23,000
Overtime				530	
BENEFITS	3,035	3,336	3,419	3,130	3,230
OFFICE AND OPERATING SUPPLIES	9,819	8,562	8,208	7,838	8,000
SMALL TOOLS & MINOR EQUIPMENT			800	-	800
PROFESSIONAL SERVICES					
Transportation Services	4,284	4,716	6,500	5,740	5,950
Event Services	2,978	4,635	7,000	5,958	7,038
Contract Instructors		150	154	200	300
TELEPHONE	122	205	216	124	128
TRAVEL		80	82	-	-
TRAINING		64	66	-	150
ADVERTISING	255	114	256	52	54
INSURANCE					
Liability	2,247	2,263	2,046	2,128	1,966
MISCELLANEOUS					
Banking Fees				711	733
Miscellaneous	50		100	30	100
COST ALLOCATION					
From Recreation	11,153	10,137	9,894	7,635	6,931
	57,778	56,725	61,740	55,856	58,380
Associated Revenue	67,193	65,192	65,192	61,900	62,730
Percent Coverage	116%	115%	106%	111%	107%

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	
Parks & Recreation, continued					
Youth Sports & Classes					
SALARIES					
Temporary Help	2,510	3,353	3,830	2,485	3,952
BENEFITS	387	472	534	380	551
OFFICE AND OPERATING SUPPLIES	13,874	8,855	10,250	17,361	12,000
SMALL TOOLS & MINOR EQUIPMENT		1,100	1,128	1,082	1,000
PROFESSIONAL SERVICES					
Contract Instructors / Referees	34,663	41,935	36,545	52,127	45,408
ADVERTISING		114	156	-	161
INSURANCE					
Liability	305	214	220	291	269
MISCELLANEOUS					
Dues and Subscriptions				25	
Banking Fees				2,574	2,979
Miscellaneous	1,400	250	342	1,420	700
TAXES AND ASSESSMENTS		17		3,930	5,267
COST ALLOCATION					
From Recreation	37,877	54,061	59,624	47,615	56,418
	91,016	110,371	112,628	129,290	128,706
Associated Revenue	98,534	115,465	116,300	136,683	129,875
Percent Coverage	108%	105%	103%	106%	101%

Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	

Parks & Recreation, continued

Adult Sports & Classes

SALARIES					
Temporary Help	15,152	12,186	11,769	15,258	13,000
Overtime				884	243
BENEFITS	2,057	2,180	2,083	2,123	1,800
OFFICE AND OPERATING SUPPLIES	4,089	9,649	10,250	5,704	8,000
SMALL TOOLS & MINOR EQUIPMENT			1,500	838	1,500
PROFESSIONAL SERVICES					
Contract Instructors / Referees	31,466	38,933	42,000	27,951	37,152
ADVERTISING	834	152	374	150	206
RENTALS AND LEASES				245	
INSURANCE					
Liability	824	1,007	911	773	714
MISCELLANEOUS					
Dues & Subscriptions	940		-	-	-
Banking Fees				1,109	1,050
Miscellaneous	230		308	160	200
INTERGOVERNMENTAL SERVICES					
Facility Use Fees	299		411	-	-
TAXES AND ASSESSMENTS		783		3,795	3,668
COST ALLOCATION					
From Recreation	56,462	81,689	74,797	64,230	71,121
	112,352	146,579	144,402	123,219	138,654
Associated Revenue	75,127	88,878	93,000	76,730	90,000
Percent Coverage	67%	61%	64%	62%	65%
TOTAL RECREATION	458,964	502,372	531,988	518,627	556,063
Associated Revenue	232,440	263,352	268,775	265,667	275,392
Percent Coverage	51%	52%	51%	51%	50%

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	

Parks & Recreation, continued

COMMUNITY EVENTS

Fishing Derby

City Expenses

OFFICE AND OPERATING SUPPLIES	12	32	33	206	213
RENTALS AND LEASES	163	163	168	163	168
INTERGOVERNMENTAL SERVICES					
Police Contracting			2,000	-	-
COST ALLOCATION					
From Recreation	609	605	621	1,076	1,110
From Public Works Maintenance	6,698	2,576	2,764	7,969	6,385
From Police Department	6,722	1,533	1,571	2,736	2,823
	14,204	4,909	7,157	12,150	10,700

Maple Valley Days

Community Service Grant

Insurance					
Special Events	1,500	1,917	1,917	-	1,917
Advertising	750	2,000	2,000	2,000	2,000
Rentals & Leases	1,250	1,083	1,083	3,000	1,083
Electrical Contractor	1,500			-	-
	5,000	5,000	5,000	5,000	5,000

City Expenses

SALARIES					
Temporary Help				424	438
BENEFITS				55	57
OFFICE AND OPERATING SUPPLIES	118		-	-	-
MISCELLANEOUS					
Miscellaneous	400	150	154	11	11
INTERGOVERNMENTAL SERVICES					
KC - Signage and Barricades	4,134	3,990	4,090	3,478	3,589
Fire Marshal Services				360	372
COST ALLOCATION					
From Recreation	3,279	2,004	2,054	2,592	2,675
From Public Works	14,781	10,932	11,205	12,809	17,704
From Police Department	21,873	17,022	17,448	15,064	15,546
	49,586	39,098	39,951	39,793	45,392

Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	

Parks & Recreation, continued

Independence Day Event

SALARIES					
Temporary Help			800	1,433	1,479
Overtime				246	254
BENEFITS					
			120	239	247
OFFICE AND OPERATING SUPPLIES	1,096	4,172	2,015	2,583	2,000
PROFESSIONAL SERVICES					
Event Entertainment	15,551	16,050	17,000	16,450	18,000
RENTALS AND LEASES	414	491	600	604	623
MISCELLANEOUS					
Miscellaneous			2,443	-	-
INTERGOVERNMENTAL SERVICES					
Police Contracting			1,500	-	1,500
COST ALLOCATION					
From Recreation	9,068	5,783	5,928	11,608	11,980
From Public Works Maintenance	7,442	3,082	3,159	2,018	2,083
From Police Department	2,760	4,616	4,732	3,055	3,153
	36,330	34,194	38,296	38,239	41,320

Music in the Park (Summer Events)

SALARIES					
Temporary Help			800	1,887	1,947
BENEFITS					
			120	255	263
OFFICE AND OPERATING SUPPLIES	402	1,867	1,914	1,313	1,316
SMALL TOOLS & MINOR EQUIPMENT	1,046		800	-	1,100
PROFESSIONAL SERVICES					
Event Entertainment	7,849	8,009	8,500	6,529	8,500
MISCELLANEOUS					
Dues & Subscriptions				631	651
Miscellaneous			600	-	200
COST ALLOCATION					
From Recreation	10,236	9,051	9,277	12,824	13,235
From Public Works Maintenance	4,767	3,880	3,977	2,593	2,676
From Police Department		1,803	1,848	1,350	1,393
	24,300	24,611	27,836	27,382	31,282

Kid's Festival & Bike Challenge

SALARIES					
Temporary Help			800	677	698
BENEFITS					
			120	94	97
OFFICE AND OPERATING SUPPLIES	542	1,725	1,768	914	1,200

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	

Parks & Recreation, continued

PROFESSIONAL SERVICES					
Event Entertainment	1,470	810	831	1,450	850
RENTALS AND LEASES	988	1,287	1,319	1,396	1,400
MISCELLANEOUS			-	-	-
COST ALLOCATION					
From Recreation	9,227	6,057	6,209	9,629	9,937
From Police Department	537		-	320	330
	12,764	9,879	11,046	14,479	14,513

Holiday Lights

SALARIES					
Temporary Help			1,000	2,608	1,032
BENEFITS			150	353	155
OFFICE AND OPERATING SUPPLIES	3,517	6,675	2,306	4,571	2,380
PROFESSIONAL SERVICES					
Event Entertainment	2,561	1,722	1,644	2,236	1,697
Other Event Services			1,096	10,000	10,320
RENTALS AND LEASES	190	398	1,151	202	1,188
MISCELLANEOUS					
Miscellaneous	145		-	-	-
COST ALLOCATION					
From Recreation	10,832	14,552	14,450	12,774	14,913
From Police Department				497	
From Public Works Maintenance	14,212	19,598	13,769	15,616	5,000
	31,457	42,945	35,567	48,857	36,684

Concessions

OFFICE AND OPERATING SUPPLIES				444	459
COST OF SALES - FOOD				3,202	3,305
MISCELLANEOUS					
Fund Raiser Grants				4,074	4,204
Miscellaneous				391	700
COST ALLOCATION					
From Recreation				3,357	1,000
	-	-	-	11,469	9,668
Associated Revenue	-	166	4,620	4,620	8,617
Percent Coverage				75%	89%
TOTAL COMMUNITY EVENTS	-	168,641	155,636	159,853	192,368

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	

Parks & Recreation, continued

COMMUNITY SERVICE AGENCIES

Maple Valley Historical Society

Community Service Grant

Utilities	3,496	4,489	3,800	3,800	3,800
Repair & Maintenance					
Landscape Maintenance	2,434	2,428	2,340	2,340	2,340
Store & Plaza Projects		3,623	-	-	-
	5,929	10,540	6,140	6,140	6,140

City Expenses

Insurance					
Property	457	438	550	448	471
Cost Allocation - Parks Admin	73	27	-	-	-
	6,459	11,006	6,690	6,588	6,611

Maple Valley Make A Difference Day

Community Service Grant

Office and Operating Supplies	1,285	327	-	2,699	-
Advertising	400		-	-	-
Miscellaneous			-	604	-
Make a Difference Day Project	3,402	4,583	5,000	-	5,000
	5,086	4,910	5,000	3,302	5,000

City Expenses

Cost Allocation - Parks Admin	570	142	615	594	635
Cost Allocation - Public Works Maintenanar	3,897		4,000	946	2,683
	9,553	5,053	9,615	4,842	8,318

Lake Wilderness Arboretum Foundation

Community Service Grant

Arboretum Improvements	42,000	30,000	34,000	34,000	30,000
	42,000	30,000	34,000	34,000	30,000

City Expenses

Professional Services					
Storm Services				7,064	
FEMA Disaster Recovery				(5,942)	
Rentals and Leases	2,000	2,014	2,064	2,064	2,130
Insurance					-
Property	314	301	331	308	323
Utilities	1,495	2,053	1,800	1,835	1,858
Cost Allocation - Parks Admin	117	161	220	-	227
	45,926	34,529	38,415	39,329	34,538

Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	
Parks & Recreation, continued					
Maple Valley Farmer's Market					
Community Service Grant	4,628	4,500	4,500	4,500	4,000
City Expenses					
Miscellaneous		556		-	-
Cost Allocation - Parks & Recreation	108		149	-	-
	4,736	5,056	4,649	4,500	4,000
Maple Valley Youth Symphony Orchestra					
Community Service Grant	4,517	2,200	5,000	5,000	5,000
	4,517	2,200	5,000	5,000	5,000
TOTAL COMMUNITY SERVICE AGENCIES	71,191	57,843	64,369	60,259	58,467
TOTAL PARKS & RECREATION	1,567,479	1,594,584	1,735,970	1,630,836	1,792,300
Associated Revenue	504,116	554,899	591,141	564,777	578,378
Percent Coverage	32%	35%	34%	35%	32%

Public Safety

Public Safety

This budgetary department is composed of a number of contractual relationships, rather than a traditional department with a director and direct City staff. But this quasi-department does have traditional public safety responsibilities, which are to enforce City and State laws and provide for incarceration services. Fire and Emergency Medical Services are provided by a separate taxing district.

Primary Services

Police

Policing services in Maple Valley are provided via contract with the King County Sheriff's Department. Through the contract, the City has 16 commissioned personnel which include one captain who is the City's Police Chief, one sergeant, ten patrol officers, one traffic officer, one general investigations detective, and two plain clothes detectives that focus on low level drug activity and specific problems or patterns of crime. The City provides office space in City Hall for the department and some other County officers who work in the unincorporated area around the City. King County Sheriff's administration for our officers moved in 2011 from Precinct #3 in Maple Valley to space rented from the City of Sammamish. A sub-station called East Precinct South at Covington City Hall to provide fingerprinting and concealed weapons permits. The City also has two non-commissioned personnel: a police civilian assistant and a police support officer. The police support officer position is vacant and frozen in the 2013 budget.

Jail

Maple Valley maintains five contractual relationships for jail services. The primary contract is with the City of Kent, whose jail is proximate to the Kent municipal court which became the City venue in 2013. Additionally, the City contracts with the City of Enumclaw (its prior jail facility which it out grew) and the City of Issaquah and both Okanogan County and King County.

Municipal Court

Since incorporation, the City has had its own municipal court. Maple Valley's municipal court judge is retained through a professional services contract. From incorporation through 2012, the City used the Enumclaw Municipal Court as its

court venue. Because of growth for 2013 the City moved the court venue to the Kent Municipal Court. Through contract, the City of Kent also provides court administration services.

Fire and Emergency Medical Services (EMS)

The City of Maple Valley is an annexed part of Maple Valley Fire and Life Safety (King County Fire Protection District #43), which has its own taxing authority. The District provides Fire Marshall services to the City through an inter-local agreement. Costs of these services are shown as a part of the Community Development Department.

2012 Major Accomplishments

■ **Public Safety**

- Continued to manage a successful Citizen's Academy
- Continued to maintain special programs, (prescription drop box, residential burglary re-contact, elementary school contacts & knock and talk with students suspended for drug related issues).
- Increased neighborhood participation in National Night Out
- Maintained maximum participation in the Explorer Program
- Maintained strong leadership role in Emergency Operations Committee
- Completed the 40 hour Critical Intervention Team Training for the remaining three Commissioned Personnel
- Continued participation in Active Shooter Training and the Tahoma Junior High school Lockdown Drill
- Researched the cost and benefits of putting in-car cameras in all of the Patrol Officers' and Traffic Officer's vehicles
- Established Drug Free Zone ordinance and signage at city owned or operated buildings and parks (and work with Tahoma School District to implement the same program in their schools)
- Outfitted command MVPD vehicles with emergency operations boxes
- Installed base radio system in MVPD to assist in fixing some of the communication issues within the department building
- Assisted with securing the proper court/jail for the city as the contract with Enumclaw is ending in December of 2012
- Assisted in implementing any suggestions or directions from City Council related to the Berk Police Services study

■ **Public Works**

- Resolved the School Zone issue in front of Rock Creek Elementary School

2013 Goals and Objectives to meet Council Priorities

■ **Parks & Recreation**

- Continue to be involved in all of the mentioned Special and Community Events within the city
- Work with the Maple Valley Parks and Community Development departments to update their current codes to 2012 levels of service

■ **Public Safety**

- Complete the establishment of the Reserve Program upon the selection of the participants and pending graduation from the Reserve Academy
- Establish a Commercial Burglary Re-contact Program with the MVPD Police volunteers

- Attempt to secure Grant funding for the License Plate Reader program and equipment.
- Continue participation in Active Shooter Training and the Tahoma Junior High school Lockdown Drill
- Place in-car cameras in all of the Patrol Officers' and Traffic Officer's vehicles.
- Implement Drug Free Zone ordinance and signage at city owned or operated buildings and parks (and work with Tahoma School District to implement the same program in their schools)
- Implement inattentive driving ordinance for the City of Maple Valley
- Implement Commercial Vehicle Enforcement ordinance for the City of Maple Valley

■ **Public Works**

- Continue to seek out Grant monies to purchase electronic speed advisement signs for problem areas
- Implement a traffic safety school as an alternative to Court fines and convictions.
- Continue to be involved in Washington State Traffic Safety Emphasis Patrols.
- Continue Commercial vehicle inspections

■ **Quality City Services**

- Continue to seek out Grant funding for equipment
- Through the Business License Ordinance, proactively seek out business and offer Security Surveys, which also includes the monthly Business Watch newsletters.
- Increase and expand the Block Watch Program, which includes monthly Neighborhood Watch newsletters

Public Safety

	<u>Employee</u>	<u>Contract</u>
	FTE's	FTE's
Police Services		
Captain (Chief)		1.00
Administration (One position is frozen in 2013 budget and is not shown)	1.00	
Sergeant		1.00
Officers		
Detective		3.00
Traffic		1.00
Patrol		10.00
Jail Services		
Contracts with		
Kent		
Enumclaw		
Issaquah		
King County		
Okanogan		
Fire & Emergency Medical Services		
Annexed to		
Maple Valley Fire & Life Safety		
Maple Valley Municipal Court		
Contracts with		
Judge		0.10
Prosecutor		0.35
Kent for Court Administrator & Staff		0.90
	<u>1.00</u>	<u>17.35</u>

Expenditure Budget: Department Summary

	2010 Actual	2011 Actual	2012		2013 Budget	Increase(Decrease) from 2012 Budget	
			Budget	Actual		\$	%

Public Safety

City Staff	1.00	2.00	2.00	2.00	1.00
Contract Officers (1)	11.00	15.00	16.00	16.00	16.00
Other Sworn Staff	2.51	1.86	1.62	1.62	2.27

Expenditures by Object

Salaries & Benefits	69,228	110,098	164,733	114,955	88,751	(75,982)	-46.1%
Supplies & Services	180,716	252,294	277,846	298,621	314,908	37,062	13.3%
Intergovernmental Services	2,563,219	3,289,589	3,679,743	3,529,709	3,818,070	138,327	3.8%
Operating Capital	3,820	81,623	25,750	23,272	15,500	(10,250)	-39.8%
Cost Allocation	(52,614)	(44,820)	(48,799)	(40,414)	(37,857)	10,942	-22.4%
Total Public Safety	2,764,368	3,688,784	4,099,273	3,926,144	4,199,372	100,099	2.4%

Changes from 2012 Budget

Salaries (Amount reflects freezing of the Police Support Officer vacant position, saving \$53,349. 2012 reduction amount is offset by cost of living adjustment of 2.43% for other employee.)	(48,849)
Benefits (Amounts reflects freezing of the Police Support Officer vacant position, providing a budget savings of \$29,675. This reduction is offset by a health insurance increase of 5.5% after a 2.0% savings for being an AWC Well City. PERS is increasing from an average 2012 rate of 7.19% percent of payroll to an average 2013 rate of 8.12% percent of payroll based on a recommendation of the State actuary. The PERS rate changes are effective July 1, 2013 if approved by the State legislature.)	(27,133)
Supplies (Based on actual usage)	(1,929)
Professional Services for 2012 (Police services option study, \$4,171 (unspent 2011 funds); judicial services, \$21,000; public defender, \$45,000; interpreter and witness fees, \$4,000; domestic violence advocate, \$6,000; and prosecutor \$50,000.)	(130,171)
Professional Services for 2013 (Judicial services, \$21,000; public defender, \$48,000; interpreter and witness fees, \$4,000; domestic violence advocate, \$4,000; and prosecution services, \$50,000)	127,000
Information Services, Telephone and Postage (Based on actual usage particularly related to public records requests)	15,714
Travel, Meals & Lodging, and Training (Based on actual usage)	400
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	26,048
Intergovernmental Services	
King County Police Contract (The contract amount, excluding party patrol funds, is \$83,035 or 2.5% above the 2012 budget amount, but \$130,769 or 4.0% above the actual 2012 billings. No funding was provided for King County Speciality services (\$4,028 budgeted in 2012) since none has been used in the last couple of years. An additional \$5,000 is provided as party patrol overtime funds.)	79,007
Arson Investigation (Based on actual allocation)	(11,398)
Animal Control (As of July 1, 2010, King County eliminated the subsidized animal control services and began charging the county cites for licensing, control, and shelter.)	457

Expenditure Budget: Department Summary

	2010 Actual	2011 Actual	2012		2013 Budget	Increase(Decrease) from 2012 Budget	
			Budget	Actual		\$	%

Public Safety, continued

Jail Services (Increased based on new contract with City of Kent resulting from moving the Municipal Court venue from the City of Enumclaw. That \$49,000 increase is offset some by decreases expected at other jails.)							40,750
Court Services (Increased based on new contract with City of Kent resulting from moving the Municipal Court venue from the City of Enumclaw.)							46,025
Emergency operations plan completed in 2012							(16,514)
Operating Capital budgeted in 2012 (Problem Solving Emphasis Team and equipment, \$16,750; and used pool vehicle for the new Police reserve program, \$9,000.)							(25,750)
Operating Capital budgeted in 2013 (Used pool vehicle for the new Police reserve program rebudgeted from 2012, \$9,000; 6 automatic defibrilators, \$6,500.)							15,500
Cost Allocation (decreased charges based on actual charges to Park and Recreation for community events. Various events are making an effort to keep the cost down leaving the cost for other police functions.)							10,942
							100,099

Program Enhancements

Police Automatic Defibrilators (6)			Amount included above				6,500
							6,500

Workload Indicators

Police Department Sworn Staff*	13.5	16.9	17.6	18.3
Dispatched Calls for Service	2,862	2,787	3,393	
Crimes (Part 1 & 2)	912	959	960	
Cases Closed	70	89	114	
Adult Charges/Arrests	258	225	254	
Juvenile Charges/Arrests	37	76	61	
Court Cases Filed	1,437	2,866	1,908	
Court Charges Disposed	1,583	2,559	2,880	
Court Hours	140	190	163	

*Sworn staff (excluding communication center) allocation from King County

Expenditure Budget: Department Summary

	2010	2011	2012		2013	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

Public Safety, continued

			2011			
Performance Measures	Benchmark @					
Police Sworn Staff /1000 Population	0.60	0.74	0.85	0.75	0.77	(1)
Dispatched Calls / Police Sworn Stf	212	165	244	193		(2)
Police Expenditures / Capita	\$ 122	\$ 161	\$ 164	\$ 168	\$ 176	(3)
Crime Rate / 1000 Population	40	42	73	41		(4)
Clearance Rate	7.7%	9.3%	12.8%	11.9%		(5)
Court Costs per Case Filed	\$ 104	\$ 65		\$ 124		(6)

- (1) Police sworn staff per 1,000 population below the benchmark. Additional officers added in 2011 funded with an increase in the utility tax from 3% to 6% improved the statistic. One time only funds for Police in 2011 were spent on an additional police officer in 2012.
- (2) Dispatched calls per sworn staff below the benchmark, but increased in 2012 with additional calls and the same number of officers .
- (3) Police expenditures per capita close to the benchmark with additional staff added in 2011.
- (4) Crimes per 1,000 population below the benchmark. More commercialized cities seem to have a higher crime per population amount with increased property value and no offsetting residential population. Additional commercial construction in 2012 may increase this statistic in 2013.
- (5) The clearance rate about equal to the benchmark with new detectives added in 2011.
- (6) Court costs increased with one year court extension in City of Enumclaw. 2013 court costs will probably increase again with new court venue in the City of Kent.

@ Where available, the "Benchmark" represents the average of the seven Puget Sound cities that Maple Valley considers comparable for salary survey information. The benchmark cities are: Burien, Covington, Kenmore, Mill Creek, Sammamish, University Place, and Woodinville.

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	

Public Safety

POLICE

SALARIES	48,073	80,700	106,848	82,801	57,998
Administrative Assistant II	1.00				57,998
Police Support Officer	0.00				Frozen
Overtime	178	53	500	371	500
BENEFITS	20,976	29,346	57,386	31,783	30,253
OFFICE AND OPERATING SUPPLIES	6,368	13,563	12,991	11,453	11,297
SMALL TOOLS & MINOR EQUIPMENT	4,172	5,898	6,045	2,319	3,190
PROFESSIONAL SERVICES					
Police Services Option Study		25,829	4,171	5,314	-
Miscellaneous			-	600	-
INFORMATION SERVICES	7,601	12,806	12,022	18,438	23,305
TELEPHONE	7,627	8,823	9,149	9,010	9,426
POSTAGE	124	287	274	192	229
TRAVEL	119	847	600	92	126
MEALS AND LODGING	18	301	200	1,255	1,074
TRAINING	1,170	4,435	6,000	2,952	6,000
ADVERTISING	299	1,449	1,485	-	-
OFFICE EQUIPMENT RENTAL	2,896	3,602	3,721	2,908	3,039
BUILDING RENTAL	48,160	55,978	52,006	51,736	48,914
VEHICLE RENTAL		3,718	2,118	7,536	8,065
EQUIPMENT REPLACEMENT	11,464	16,307	14,660	29,288	33,481
INSURANCE					
Liability	2,546	2,373	2,145	3,267	3,019
REPAIRS AND MAINTENANCE	1,931	2,426	1,938	1,424	1,457
MISCELLANEOUS					
Dues & Subscriptions	272	515	308	965	377
Witness Fees	280		1,000	240	1,000
Citizen's Academy	1,850	3,154	3,233	2,492	3,336
Bicycle Rodeo / Kid's Safety Fair	1,639	923	946	1,050	1,083
Volunteer Program			542	85	500
Emergency Preparedness Kits	2,040	5,080	2,088	2,945	2,155
National Night Out	955	493	506	1,554	1,604
Explorer Program	15,526	11,857	13,607	12,703	13,452
Drug Purchases		2,161		4,177	2,000
Miscellaneous	153	90	92	250	258

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	

Public Safety, continued

INTERGOVERNMENTAL SERVICES

Police Contract (Base)	2,399,510	3,027,940	3,315,104	3,267,370	3,398,139
Police Contract (PY Reconciliation)	(30,000)	(45,443)	-	(9,828)	-
Party Patrol			5,000	-	5,000
KC Special Services			4,028	-	-
Arson Investigation Services	17,794	29,719	31,502	31,502	20,104
Animal Control Services	25,584	50,807	55,370	34,800	55,827

OPERATING CAPITAL

Radar Units		26,326	-	7,654	-
Urban Rifles with Attachments & Software		4,704	-	-	-
Furniture & Equipment	3,820		-	-	-
Vehicle for Police Support Officer		14,823	-	-	-
Problem Solving Emphasis Team (PSET) Equipment			16,750	15,618	-
Police Reserve Pool Car			9,000	-	9,000
Explorer Van		22,665		-	-
Automatic Defibrilators (6)				-	6,500
Other Equipment		13,106	-	-	-

COST ALLOCATION

To Parks Community Events	(52,614)	(44,820)	(48,799)	(40,414)	(37,857)
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TOTAL POLICE	2,550,532	3,392,838	3,704,534	3,595,901	3,724,472
Associated Revenue	80,654	133,059	95,541	119,964	91,878
Percent Coverage	3%	4%	3%	3%	2%

JAIL

INTERGOVERNMENTAL SERVICES

Enumclaw	43,230	50,745	51,000	55,575	-
Kent					100,000
Issaquah	2,726	7,222	6,000	3,800	6,000
King County	14,253	30,272	36,000	20,724	25,000
Okanogan	4,748	8,310	5,000	3,328	8,000
Jail Advisory Group (JAG)		250	250	-	-

TOTAL JAIL	64,957	96,800	98,250	83,427	139,000
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Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	

Public Safety, continued

MUNICIPAL COURT

OFFICE AND OPERATING SUPPLIES				87	1,000
SMALL TOOLS & MINOR EQUIPMENT				574	-
PROFESSIONAL SERVICES					
Judicial Services	13,760	19,338	21,000	23,693	21,000
Public Defender			45,000	42,400	48,000
Interpreter			3,000	1,969	3,000
Witness / Jury Fees			1,000	550	1,000
Domestic Violence Advocate	3,300	3,493	6,000	4,355	4,000
Prosecution Services	46,445	46,551	50,000	46,554	50,000
INTERGOVERNMENTAL SERVICES					
Court Services	85,374	116,280	153,975	117,197	200,000
TOTAL MUNICIPAL COURT	148,879	185,661	279,975	237,379	328,000
Associated Revenue	141,599	273,089	279,821	219,869	211,298
Percent Coverage	95%	147%	100%	93%	64%

EMERGENCY OPERATIONS CENTER

OFFICE AND OPERATING SUPPLIES				174	1,000
TELEPHONE				2,507	4,200
TRAINING				250	
EQUIPMENT REPLACEMENT				1,264	2,700
INTERGOVERNMENTAL SERVICES					
Emergency Operations Plan		13,486	16,514	5,242	
TOTAL EMERGENCY OPS CENTER	-	13,486	16,514	9,437	7,900
Associated Revenue	-	-	11,292	22,609	-
Percent Coverage		0%	68%	240%	0%
TOTAL PUBLIC SAFETY	2,764,368	3,688,784	4,099,273	3,926,144	4,199,372
Associated Revenue	222,253	406,148	375,361	339,834	303,176
Percent Coverage	8%	11%	9%	9%	7%

Public Works

Public Works

The Public Works Department oversees the development of the City's transportation system and surface water management facilities and provides maintenance services for streets, parks and surface water management facilities. In this effort, the Department works closely with the Community Development Department to review development plans to ensure quality new projects that are consistent with adopted policies and standards. Because the majority of the projects in the Capital Improvement Plan are related to transportation and surface water management, Public Works has the City's leading role in the implementation of planned capital improvements. The Community Development Director position was eliminated in the 2013 Budget and the function is now under the management of the Public Works Director. The 2014 budget will consider the complete consolidation of the two departments.

Primary Services

Administrative & Development Services

The Department reviews all proposed development plans for transportation, surface water, and other utility issues; and coordinates with the Community Development Department, utility districts, and other service providers. The Department manages the right-of-way permit process, provides inspection services for maintenance and construction activities, and manages other specialized programs such as hazardous waste recycling events, the "Adopt-a-Road" program, and the lake management program.

Transportation

The Department oversees the planning, development, and construction of the transportation network (both motorized and non-motorized) and manages the Neighborhood Traffic Control program.

Maintenance

The Department provides maintenance services on the City transportation system, park and surface water management facilities. While an expanding number of services are provided by Department staff, some specialized services are contracted out, including traffic signal maintenance, sign making, street sweeping, and storm facility vactoring.

Surface Water Management

The Department is responsible for the operation and maintenance of the City owned stormwater system, including retention and detention facilities located in neighborhoods throughout the city. Another function of the Surface Water Management program is the implementation of the federal National Pollution Discharge Elimination System (NPDES) Phase II permit. The permit contains many components all of which have the ultimate goal of ensuring compliance with Federal Clean Water Act by eliminating pollutants typically associated with urban stormwater runoff from entering into the streams, lakes, and wetlands in the city.

2012 Major Accomplishments

■ **Public Works**

- Initiated construction of the two SR 169 projects: T-7 (Witte Road to 228th Avenue SE) and Phase 1 of T-31 (SE 260th St. to SE 264th St.)
- Completed repairs to the SE 263rd Street Bridge
- Coordinated with WSDOT to complete the SR 516 Corridor Study
- Initiated the process to update the City's non-motorized Transportation Plan
- Continued implementation of the NPDES Phase 2 Permit requirements, including annual reporting to the Washington State Department of Ecology
- Applied for State and Federal grants necessary to implement the Transportation and Surface Water Management Capital Improvement Programs, successfully obtaining a federal grant for the design and construction of a new traffic signal at SR 169 and SE 271st Place
- Completed renovations and remodeling the new Public Works Maintenance Facility and moved from the current site at Lake Wilderness Park as part of our NPDES compliance program
- Completed mapping and inspection of private and commercial surface water management facilities for state and federal compliance
- Completed the design of the Lake Lucerne Outlet Improvements (S-14)

■ **Quality City Services**

- Received the 2012 Best City Award of Excellence by the Federal Highway Administration and WSDOT Highway and Local Programs for the Witte Road and SE 248th Street Intersection Improvement Project
- Hosted residential and business special collection recycling events
- Conducted Lake Wilderness Citizen Advisory Committee meetings
- Coordinated volunteer programs, adopt-a-road, storm stenciling, and Eagle Scout projects
- Continued NPDES Phase II Maintenance & Operations training
- Obtained coverage under new Aquatic Plant and Algae Control Permit for city lakes
- Worked collaboratively with colleagues from Black Diamond and Covington by sharing maintenance resources, when feasible, and on joint contracting opportunities

2013 Goals and Objectives to meet Council Priorities

■ **Public Works**

- Complete the construction of the SR 169 projects that began in 2012, i.e. T-7 and T-31
- Complete the process to update the Non-motorized Transportation Plan
- Construct the Lake Lucerne Outlet Improvement project (S-14)
- Construct the SR 169 and SE 271st Place Intersection Improvement project (T-37)
- Initiate the pre-design phase for Witte Road corridor improvements

- Apply for State and Federal grants necessary to implement the Transportation Capital and Surface Water Management Improvement Programs

■ **Quality City Services**

- Continue to host residential and business special collection recycling events
- Access whether or not to bid the solid waste franchise agreements
- Conduct Lake Wilderness Citizen Advisory Committee meetings
- Continue to coordinate volunteer programs, adopt-a-road, storm stenciling, and Eagle Scout projects
- Provide ongoing NPDES Phase II Maintenance & Operations training
- Ensure that Public Works staff completes NIMS training and certification
- Implement a new contracted landscape street maintenance program
- Implement work order and asset management system
- Perform pavement condition survey of the City's street system
- Bid out the contract for stormwater facility cleaning

Public Works

	Employee Contract	
	FTE's	FTE's
Administration		6.00
Development Review		
Transportation Management		
Capital Improvements		
Transportation Projects		
Surface Water Management Projects		
Maintenance Facility Project		
Construction Management		
Waste Reduction & Recycling		
Lakes Management		
Franchise Utility Coordination		
Emergency Management		
Grants Administration		
Maintenance		7.00
Parks Maintenance		
Street Maintenance		
Surface Water Management Maintenance		
Surface Water Management		
National Pollution Elimination Discharge System (NPDES)		
		13.00

Expenditure Budget: Department Summary

	2010 Actual	2011 Actual	2012		2013 Budget	Increase(Decrease) from 2012 Budget	
			Budget	Actual		\$	%

Public Works

Positions

General Fund	12.50	12.00	11.00	11.00	12.00
Surface Water Management Fund			1.00	1.00	1.00

Expenditures by Object

Salaries & Benefits	1,141,167	1,087,851	1,241,781	1,150,307	1,377,380	135,600	10.9%
Supplies & Services	703,026	575,426	634,520	611,230	778,261	143,741	22.7%
Intergovernmental Services	75,676	78,998	103,962	81,510	90,723	(13,240)	-12.7%
Operating Capital	12,201	3,258	37,500	-	-	(37,500)	
Cost Allocation	(879,273)	(851,908)	(971,533)	(833,612)	(961,772)	9,761	-1.0%
Total Public Works	1,052,798	893,626	1,046,230	1,009,435	1,284,592	238,362	22.8%

Changes from 2012 Budget

Salaries (Amount reflects an additional maintenance worker position at a cost of \$55,842. The position will be predominately charged to the Surface Water Management function and is offset by increased cost allocation below. The remaining portion of the increase is for cost of living adjustment of 2.43% for all employees.)	89,717
Benefits (Amounts reflect benefits for new position totalling \$31,759. Health insurance increase is of 5.5% after a 2.0% savings for being an AWC Well City. PERS is increasing from an average 2012 rate of 7.19% percent of payroll to an average 2013 rate of 8.12% percent of payroll based on a recommendation of the State actuary. The PERS rate changes are effective July 1, 2013 if approved by the State legislature.)	45,882
Supplies (Based on actual usage)	11,435
Professional Services 2012 (Plan review and inspection services, \$10,000; aerial mapping, \$6,000; appraisals, \$5,000; traffic counts, \$7,000; concurrency assistance, \$5,000; tree removal, \$15,000; waste reduction & recycling program, \$57,648; and lake management consulting, \$26,000.)	(131,648)
Professional Services 2012 (Plan review and inspection services, \$30,000; asset management and work order software maintenance, \$6,000; traffic counts, \$5,000; concurrency assistance, \$6,714; tree removal, \$16,064; street landscaping contract, \$70,000; waste reduction & recycling program, \$72,240; solid waste technical services for new garbage hauling contract, \$18,000; and lake management consulting, \$25,000.)	249,018
Information Services, Telephone and Postage (Based on actual usage)	20,885
Travel, Meals & Lodging, and Training (Based on actual usage)	1,213
Other Services & Charges (Building & copier rental, equipment replacement, & insurance based on actual usage.)	(7,161)

Expenditure Budget: Department Summary

	2010	2011	2012		2013	Increase(Decrease)	
	Actual	Actual	Budget	Actual	Budget	\$	%

Public Works, continued

Intergovernmental Services	
King County Maintenance Contract (Based on actual usage.)	(11,095)
Other Intergovernmental (Amounts based on actual usage for King County technical assistance for Pipe Lake and Lake Lucerne hydrilla, WRIAs, Lake Wilderness beach monitoring, and Lake Wilderness milfoil.)	(3,080)
Taxes and Assessments (KC Soil Conservation District & SWM B & O Taxes)	935
Operating Capital 2012 (Funds are program enhancement to upgrade miscellaneous maintenance equipment.)	(37,500)
Cost Allocation (Additional allocation to Surface Water Management Fund offset by reduced allocation to capital projects.)	9,761
	238,362

Program Enhancements

Street Landscape Contract	Amount included above	70,000
SWM Maintenance Worker	Amount included above and allocated to SWM	89,601
Vehicle Replacement	Amount funded from Vehicle Rental Fund	78,574
		238,175

Workload Indicators

Lane Miles - City Owned Streets	155	155	155	155
Storm Water Ponds & Vaults	152	152	152	152

Performance Measures

				2011						
				Benchmark @						
Street Maintenance Exp / Mile	\$	3,851	\$	3,890	\$ 11,215	\$	4,268	\$	5,234	(1)
Surface Water Expenditures/Pond	\$	2,816	\$	3,116	\$ 3,088	\$	4,163	\$	5,447	(2)

- (1) Street maintenance expenditures per mile indicate a level of expenditure to maintain the City streets. A substantial amount of City roadway mileage is maintained by the State and much of the rest of the City's roadway is relatively new requiring less maintenance. City expenditures are also substantially less than the benchmark because soil conditions in Maple Valley provide a longer than normal life for road pavement. A 2005 pavement survey of the City's road network revealed that better than 95% of the City's streets had a pavement rating that required no maintenance effort.
- (2) Surface water management expenditures per pond are increasing and now above the benchmark as the City works to implement NPDES standards.

@ Where available, the "Benchmark" represents the average of the seven Puget Sound cities that Maple Valley considers comparable for salary survey information. The benchmark cities are: Burien, Covington, Kenmore, Mill Creek, Sammamish, University Place, and Woodinville.

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	
Public Works					
ADMINISTRATION & SUPPORT					
SALARIES	483,147	423,908	433,125	433,125	443,648
Public Works Director	1.00				127,065
City Engineer	1.00				86,773
Capital Project Manager	1.00				89,616
PW Programs Coordinator	1.00				65,805
Construction Inspector	1.00				74,389
Temporary Help			-	-	-
Overtime			2,000	1,014	2,000
BENEFITS	145,013	128,270	171,337	137,662	176,505
OFFICE AND OPERATING SUPPLIES	3,781	2,706	2,750	2,953	2,973
BOOKS AND SOFTWARE	1,180	235	320	-	320
SMALL TOOLS & MINOR EQUIPMENT			1,000	-	1,000
PROFESSIONAL SERVICES					
Computer Software Support	500		-	-	-
Plan Review & Inspection		18,805	10,000	28,618	30,000
Aerial Mapping			6,000	-	-
Appraisal Service			5,000	-	-
Comcast Franchise - Public Works	26,873	6,705	-	-	-
Telecommunication Franchise	675	8,831	-	2,994	-
Asset Management & Work Order Software					6,000
INFORMATION SERVICES	23,128	31,882	39,774	41,086	42,276
TELEPHONE	6,665	6,196	6,437	6,173	6,521
POSTAGE	462	293	350	467	569
TRAVEL	713	817	437	1,776	800
MEALS AND LODGING	609	894	142	39	900
TRAINING	1,595	350	239	-	250
ADVERTISING	150	168	5,000	380	364
OFFICE EQUIPMENT RENTAL	3,797	2,535	2,398	2,811	2,965
BUILDING RENTAL	59,919	63,557	61,050	45,838	46,454
VEHICLE RENTAL	15,483	15,702	17,234	14,512	15,258
EQUIPMENT REPLACEMENT	26,841	27,620	28,186	11,299	10,791
INSURANCE					
Liability	12,060	13,818	12,491	10,441	9,649
REPAIRS AND MAINTENANCE	2,148	217	2,000	-	-

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	
MISCELLANEOUS					
Dues & Subscriptions	504	1,156	3,000	806	952
Miscellaneous	10	10	14	35	-
TOTAL PUBLIC WORKS ADMIN	815,252	754,677	810,285	742,031	800,196
COST ALLOCATION	(652,799)	(636,589)	(685,114)	(621,699)	(623,324)
NET PUBLIC WORKS ADMIN	162,453	118,088	125,172	120,332	176,872
Associated Revenue	124,869	128,328	71,393	147,027	83,150
Percent Coverage	77%	109%	57%	122%	47%

TRANSPORTATION PLANNING

OFFICE AND OPERATING SUPPLIES	397	97	133	21	28
BOOKS AND SOFTWARE	502		-	-	-
PROFESSIONAL SERVICES					
Traffic Counts	7,918	1,230	7,000	1,490	5,000
Transportation Studies & Concurrency	3,806	653	5,000	6,720	6,714
Black Diamond Development Review	126,741		-	-	-
ADVERTISING	233	123	168	205	107
COST ALLOCATION					
From Public Works Administration	30,736	31,865	30,262	17,239	31,907
TOTAL TRANS PLANNING	170,332	33,967	42,563	25,675	43,757
Associated Revenue	4,527	-	-	6,745	-
Percent Coverage	3%	0%	0%	26%	0%

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	

Public Works, continued

MAINTENANCE

SALARIES	330,456	335,996	358,473	356,200	422,668
Infrastructure Manager	1.00				87,426
Maintenance Worker II	5.00				279,208
Maintenance Worker I	1.00				41,034
On Call					15,000
Temporary Help	36,466	43,518	70,000	49,881	80,000
Overtime	15,775	16,083	15,000	18,177	20,000
BENEFITS	130,310	140,077	191,845	154,248	232,560
OFFICE AND OPERATING SUPPLIES	12,585	13,716	14,000	18,814	24,000
BOOKS & SOFTWARE	37		-	-	-
SMALL TOOLS & MINOR EQUIPMENT	771	4,463	2,000	4,473	5,160
PROFESSIONAL SERVICES					
Janitorial Services	1,086		-	-	-
INFORMATION SERVICES	7,600	14,060	10,895	22,356	27,193
TELEPHONE	3,305	3,090	3,218	4,519	5,000
TRAVEL			-	80	66
MEALS & LODGING	400	416	219	933	350
TRAINING	515	2,800	2,000	1,209	2,000
ADVERTISING			400	219	301
RENTALS & LEASES	1,164	263	248	130	179
OFFICE EQUIPMENT RENTAL	633	489	455	-	-
VEHICLE RENTAL	76,245	82,609	78,926	90,469	98,303
EQUIPMENT REPLACEMENT	6,137	8,849	9,031	11,793	12,168
INSURANCE					
Liability	17,526	17,489	15,809	16,001	14,787
Property	533	1,340	1,474	1,975	2,073
UTILITIES	7,601	8,085	9,000	15,122	14,322
REPAIRS AND MAINTENANCE	2,881	1,920	2,059	768	103
MISCELLANEOUS					
Dues & Subscriptions	525	521	446	85	460
Miscellaneous	30	589	284	10	293
TAXES AND ASSESSMENTS				905	934
OPERATING CAPITAL					
Other Equipment	12,201	3,258	37,500	-	-
COST ALLOCATION					
From Public Works Administration	229,723	242,008	253,274	233,433	240,443
To Parks, Street, & Surface Water Mgt	(894,507)	(941,640)	(1,076,556)	(1,001,798)	(1,203,364)
TOTAL MAINTENANCE	-	-	-	-	-

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	
Public Works, continued					
STREET OPERATIONS					
OFFICE AND OPERATING SUPPLIES					
Roadway	14,478	8,966	11,223	795	10,000
Snow & Ice Removal				4,307	
Roadside				3,604	
SMALL TOOLS & MINOR EQUIPMENT	895	816	2,000	646	890
PROFESSIONAL SERVICES					
Street Sweeping	32,864			-	-
Tree Removal	5,307		15,000	19,204	16,064
Street Landscape Contract				-	70,000
Storm Services - Street			-	8,696	-
FEMA Disaster Recovery				(26,567)	
MEALS & LODGING		86	118	-	-
RENTALS AND LEASES				-	
Roadway	2,604	3,030	4,027	581	3,214
Roadside				1,755	
VEHICLE RENTAL					-
Traffic Control Devices	2,028	2,036	2,087	1,783	2,007
Roadway			-	2,942	-
Roadside	19,066	21,406	22,962	28,670	34,856
INSURANCE					
Property	254	145	159	148	156
UTILITIES					
Street Lighting	78,745	88,813	94,300	91,311	97,318
Roadside	10,658	12,983	15,000	15,030	15,480
REPAIR AND MAINTENANCE					
Roadway	1,790	3,880	3,000	2,031	2,794
MISCELLANEOUS					
Street Banners			2,000	-	-
Miscellaneous		200	273	1,040	1,431
INTERGOVERNMENTAL SERVICES					
Roadways	1,405	322	4,000	-	2,000
Pedestrian Improvements	1,003	1,688	4,000	189	2,000
Traffic Signs	29,313	34,289	35,187	30,157	35,187
Traffic Signs - Developers	(4,156)		-	-	-
Traffic Pavement Markings	14,395	16,131	18,000	18,732	16,512
Traffic Investigations		163	222	447	616
Traffic Projects	587		-	-	-
Shoulder Maintenance	3,722		4,000	-	-
King County Management	1,781		2,000	1,590	-

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	
Public Works, continued					
TAXES AND ASSESSMENTS	169	169	174	169	175
COST ALLOCATION					
From Public Works Administration	32,369	33,956	38,846	41,064	33,806
From Public Works Maintenance	347,612	373,869	440,292	413,174	466,760
TOTAL STREET OPERATIONS	596,891	602,948	718,870	661,499	811,264
WASTE REDUCTION & RECYCLING					
PROFESSIONAL SERVICES					
Waste Reduction & Recycling Events	51,165	51,475	57,648	69,137	72,240
Solid Waste Technical Services			-	600	18,000
MISCELLANEOUS				-	
Puget Sound Clean Air Agency	10,024	10,393	11,308	11,308	11,274
COST ALLOCATION					
From Public Works Admin - Recycling	6,654	9,737	7,234	9,479	10,000
From Public Works Admin - Solid Waste	5,500	11,701	5,460	30,613	40,000
TOTAL WASTE REDUCTION & RECYCLING	73,343	83,307	81,651	121,137	151,514
Associated Revenue	74,802	73,338	81,959	93,519	91,906
Percent Coverage	102%	88%	100%	77%	61%

Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	

Public Works, continued

LAKE MANAGEMENT

OFFICE AND OPERATING SUPPLIES			-	102	140
SMALL TOOLS & MINOR EQUIPMENT			-	339	350
PROFESSIONAL SERVICES					
Surveys & Treatment	6,071	4,868	15,000	5,072	13,000
Education Program			11,000	-	12,000
ADVERTISING		594	327	599	395
MISCELLANEOUS					
Dues & Subscriptions				453	-
Miscellaneous	811	433	500	25	-
INTERGOVERNMENTAL SERVICES					
KC Lake Wilderness Technical Services		750	5,000	3,059	1,000
Pipe/Lucerne Hydrillia	2,006	1,528	2,688	548	1,000
Pipe/Lucerne Lake Stewardship	10,851	12,545	12,890	12,085	13,500
Lake Wilderness Stewardship	7,457	6,272	8,371	7,847	9,000
Beach Monitoring	7,144	5,141	7,432	5,781	8,800
COST ALLOCATION					
From Public Works Administration	15,438	23,184	14,767	44,883	42,000
TOTAL LAKE MANAGEMENT	49,778	55,315	77,974	80,793	101,184
Associated Revenue	-	-	5,000	-	-
Percent Coverage	-	-	6%	0%	0%
TOTAL PUBLIC WORKS	1,052,798	893,626	1,046,230	1,009,435	1,284,592
Associated Revenue	675,807	679,033	643,321	715,835	656,794
Percent Coverage	64%	76%	61%	71%	51%

Proprietary Funds

Proprietary Funds

Surface Water Management Fund

Lake Wilderness Golf Course Fund

Vehicle Rental Fund

Central Services Fund

Unemployment Trust Fund

Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	

Surface Water Management Fund

SURFACE WATER MANAGEMENT OPERATIONS

SALARIES	19,936	16,194	68,338	67,889	70,049
Surface Water Management / NPDE 1.00					70,049
Temporary Help			9,000	2,552	9,000
BENEFITS	7,515	4,997	32,826	21,172	33,751
OFFICE AND OPERATING SUPPLIES	5,399	11,878	9,972	21,077	23,653
BOOKS AND SOFTWARE	1,013	210	1,000	-	1,000
SMALL TOOLS & MINOR EQUIPMENT	325	1,849	5,172	1,024	2,000
PROFESSIONAL SERVICES					
Street Sweeping		19,916	35,000	37,998	40,000
Vactoring	54,331	7,130	70,000	51,035	70,000
Pond Maintenance - Mosquito Control			20,000	-	20,000
Fencing Repair Contracts		16,241	10,000	1,990	10,000
Customer Survey				3,896	-
Miscellaneous Contracts			-	2,644	-
INFORMATION SERVICES		33,476	50,000	39,904	29,270
TELEPHONE		207	520	759	829
TRAVEL		20		83	50
MEALS & LODGING			175	40	200
TRAINING	2,165	175	2,200	800	2,000
ADVERTISING		1,260	570	-	588
RENTALS AND LEASES	1,486	454	667	-	689
OFFICE EQUIPMENT RENTAL		190		562	593
BUILDING RENTAL		1,130		4,882	4,948
VEHICLE RENTAL	3,569	4,906	5,044	7,012	5,722
EQUIPMENT REPLACEMENT				4,204	1,836
INSURANCE					
Liability	346		2,200	520	480
Property	17	16	18	16	17
UTILITIES	184		-	-	-
REPAIRS AND MAINTENANCE	6,358	9,838	13,446	1,468	12,000
MISCELLANEOUS			-		-
State Department of Ecology Permit	9,008	9,438	9,500	9,403	9,704
Dues & Subscriptions		434	594	453	467
Miscellaneous	166	10	-	-	-

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	
Surface Water Management Fund, continued					
INTERGOVERNMENTAL SERVICES					
KC Maintenance		309	6,000	6,029	8,296
KC Billing & Collection	20,163	22,023	22,550	23,022	24,458
KC Debt Service	32,603	32,602	32,603	32,603	32,602
Storm Water Pollution Technical Services			5,000	-	5,000
WRIA 8 Agreement	1,025	1,025	1,058	1,025	1,092
WRIA 9 Agreement	5,841	5,841	6,029	5,841	6,222
TAXES AND ASSESSMENTS	16,738	19,558	18,963	22,413	21,672
OPERATING CAPITAL					
Equipment	5,682	1,138	-	7,031	-
COST ALLOCATION					
From Public Works Administration	40,297	40,494	43,962	15,960	41,180
From Public Works Maintenance	193,842	210,650	277,000	237,428	338,504
TOTAL SURFACE WATER MGT - OPS	428,009	473,609	759,406	632,736	827,872

SWM - NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM (NPDES)

OFFICE AND OPERATING SUPPLIES	7,349	22	7,916	12,313	16,819
PROFESSIONAL SERVICES					
NPDES Training	26,126	3,896	-	11,193	10,000
TRAVEL		186	254	-	-
TRAINING		37		-	-
COST ALLOCATION					
From Public Works Administration	92,582	58,306	66,685	29,994	76,908
TOTAL SURFACE WATER MGT - NPDES	126,057	62,447	74,855	53,500	103,727
TOTAL SURFACE WATER MANAGEMENT	554,066	536,057	834,261	686,236	931,599
Associated Revenue	948,030	1,038,247	1,176,414	1,181,664	1,225,189
Percent Coverage	171%	194%	141%	172%	132%

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	

Lake Wilderness Golf Course Fund

ADMINISTRATION

OFFICE AND OPERATING SUPPLIES	9,521	3,607	3,967	5,340	5,523
PROFESSIONAL SERVICES					
Contract - Management Fee	95,508	95,508	95,508	95,508	95,508
Contract - Payroll / Personnel Services	13,015	14,660	16,259	11,860	14,420
Contract - Salaries & Benefits	15,179	18,731	18,000	20,565	20,763
TELEPHONE	7,905	5,395	6,473	7,698	7,699
POSTAGE	196	259	53	190	39
TRAVEL	651	1,024	769	422	580
ADVERTISING	11,474	10,669	11,371	-	-
INSURANCE					
Liability	13,442	12,843	14,350	13,672	14,448
Property	6,158	6,027	6,629	6,165	6,473
UTILITIES	46,839	42,767	45,000	36,680	45,408
REPAIRS AND MAINTENANCE	9,248	5,221	5,615	6,420	4,051
MISCELLANEOUS					
Dues & Subscriptions	556	67	711	661	703
Banking Fees	25,679	16,824	16,400	16,458	17,367
Miscellaneous	8,096	4,675	4,570	2,243	2,521
TAXES AND ASSESSMENTS	7,813	6,132	6,150	6,199	6,347
COST ALLOCATION					
From Finance Department	14,412	12,517	14,724	11,179	12,518
From Parks Administration	2,488	1,081	2,000	1,373	1,584
To Course Ops and Food & Beverage	(288,181)	(258,007)	(268,549)	(242,631)	(255,951)
TOTAL ADMINISTRATION	-	-	-	-	-

COURSE OPERATIONS

OFFICE AND OPERATING SUPPLIES	75,781	86,373	82,000	89,590	83,592
COST OF SALES - MERCHANDISE	40,227	35,049	41,000	38,215	37,152
SMALL TOOLS & MINOR EQUIPMENT	450	470	642	917	710
PROFESSIONAL SERVICES					
Contract - Salaries & Benefits	285,944	278,123	286,000	274,432	285,864
POSTAGE	53		-	-	-
TRAVEL	654	188	257	277	-
TRAINING	150	190	-	170	-
ADVERTISING				9,029	10,490
RENTALS & LEASES	40,290	40,163	46,125	29,505	33,623
VEHICLE RENTAL	11,389	11,389	11,674	12,458	12,939
UTILITIES	11,195	13,990	12,300	16,173	12,694

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	

Lake Wilderness Golf Course Fund, continued

REPAIRS AND MAINTENANCE	19,351	9,822	7,170	11,868	9,182
MISCELLANEOUS					
Dues & Subscriptions	1,938	2,273	2,215	2,003	2,225
Miscellaneous			-	100	
COST ALLOCATION	144,091	129,003	134,274	121,315	127,976
TOTAL COURSE OPERATIONS	631,513	607,033	623,657	606,052	616,447
Associated Revenue	690,149	662,324	766,000	678,476	712,000
Percent Coverage	109%	109%	123%	112%	116%

FOOD AND BEVERAGE

OFFICE AND OPERATING SUPPLIES	37,291	15,200	15,000	12,664	13,728
COST OF SALES - FOOD	148,131	60,147	48,000	44,927	46,440
COST OF SALES - BEVERAGES	128,197	48,739	57,000	47,712	46,440
SMALL TOOLS & MINOR EQUIPMENT	2,124		-	845	1,163
PROFESSIONAL SERVICES					
Contract - Salaries & Benefits	301,559	129,306	122,000	88,281	86,688
Entertainment	46,495	(500)	-	-	-
TRAVEL	202		-	-	-
ADVERTISING	50	248	248	425	585
RENTALS & LEASES	23,387	6,512	7,351	5,443	5,438
UTILITIES	12,456	10,173	12,300	7,449	9,288
REPAIRS AND MAINTENANCE	10,747	3,181	3,100	2,128	3,100
MISCELLANEOUS					
Licenses	3,214	3,255	3,336	2,733	2,820
COST ALLOCATION	144,091	129,003	134,274	121,315	127,976
TOTAL FOOD AND BEVERAGE	857,945	405,266	402,610	333,922	343,666
Associated Revenue	630,823	278,683	300,000	243,563	236,000
Percent Coverage	74%	69%	75%	73%	69%
TOTAL LAKE WILDERNESS GOLF C	1,489,458	1,012,299	1,026,267	939,974	960,112
Associated Revenue	1,323,319	942,622	1,066,100	925,805	950,475
Percent Coverage	89%	93%	104%	98%	99%

Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	

Vehicle Rental Fund

VEHICLE RENTAL SERVICES

OFFICE AND OPERATING SUPPLIES	5,476	7,559	7,578	9,849	10,467
FUEL	20,507	26,573	26,068	32,418	35,624
SMALL TOOLS & MINOR EQUIPMENT		815	1,113	3,634	4,275
INSURANCE					
Property	2,488	2,702	2,972	3,101	3,256
REPAIRS AND MAINTENANCE	19,466	15,226	20,000	23,677	26,768
TOTAL VEHICLE RENTAL SERVICES	47,937	52,874	57,732	72,679	80,390

EQUIPMENT REPLACEMENT

VEHICLES

Replace Slope Mower	33,878			-	-
Replacement Pickup (Used)	25,997			-	-
Replace Utility Trailer	3,250			-	-
Dump Truck		45,367		-	-
Backhoe Replacement			56,038	52,128	-
Additional Sander & Snow Plow			29,633	28,595	-
Additional Speed Trailer			13,449	-	13,866
Pickup Replacement (2)				-	55,464
Gator Replacement				-	9,244
TOTAL EQUIP REPLACEMENT	63,125	45,367	99,120	80,723	78,574

TOTAL VEHICLE RENTAL FUND

	111,062	98,241	156,852	153,403	158,964
Associated Revenue	152,076	158,854	169,163	183,159	192,410
Percent Coverage	137%	162%	108%	119%	121%

Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	

Central Services Fund

INSURANCE

Liability Insurance	113,704	108,288	97,857	97,857	90,431
Property Insurance	27,224	26,989	29,688	27,900	29,295
Crime / Fidelity Bond	310	343	343	343	354
TOTAL INSURANCE	141,238	135,620	127,888	126,100	120,080

BUILDING SERVICES

OFFICE AND OPERATING SUPPLIES	47	153	185	899	41
PROFESSIONAL SERVICES					
Janitorial Services	587		-	-	-
Building Security System	342		-	-	-
BUILDING RENTAL	297,074	355,361	323,780	320,442	325,218
INSURANCE				-	
Property	1,004	964	1,060	986	1,035
UTILITIES	1,405	802	1,024	-	-
REPAIRS AND MAINTENANCE	69	698	506	288	384
MISCELLANEOUS				-	-
Miscellaneous	10	204	-	99	136
COST ALLOCATION					
From Public Works Maintenance	21,073	1,421	2,000	1,014	1,395
TOTAL BUILDING SERVICES	321,612	359,603	328,556	323,727	328,209

OFFICE SERVICES

OFFICE AND OPERATING SUPPLIES	10,202	9,215	9,908	9,401	10,792
SMALL TOOLS & MINOR EQUIPMENT			-	838	864
TELEPHONE	17,331	15,129	15,820	12,559	14,772
POSTAGE	4,592	4,580	4,936	5,116	5,220
OFFICE EQUIPMENT RENTAL	16,479	15,400	15,166	16,376	17,300
REPAIR AND MAINTENANCE	751	261	356	316	435
MISCELLANEOUS					
Dues & Subscriptions	1,400	2,311	2,016	1,559	1,181
Miscellaneous				25	34
TOTAL OFFICE SERVICES	50,755	46,895	48,202	46,189	50,599

Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	

Central Services Fund, continued

INFORMATION SERVICES

SALARIES		53,243	97,367	85,616	186,860
IT Manager	1.00				92,355
GIS Specialist	1.00				69,922
Computer Support Specialist	0.50				24,583
Temporary Help			3,000	-	-
BENEFITS	7	14,691	47,823	34,429	83,633
OFFICE AND OPERATING SUPPLIES	567	5,139	8,500	3,799	2,673
BOOKS AND SOFTWARE	5,084	1,521	2,000	2,252	2,257
SMALL TOOLS & MINOR EQUIPMENT				1,311	1,054
INFORMATION TECHNOLOGY					
Information Technology Consulting	136,219	133,663	130,000	127,367	-
Software Maintenance and Support		5,925	8,000	8,409	11,421
Telecommunication Consultants		5,213	6,000	2,264	3,116
Web Hosting / Internet	3,856	3,146	3,000	15,120	1,951
Other IT Consulting		15,400	15,000	21,800	20,640
Aerial Mapping				2,123	
TELEPHONE	6,772	1,152	2,000	2,281	14,618
POSTAGE			-	134	185
TRAVEL		41		24	400
MEALS AND LODGING	25		-	37	1,000
TRAINING			1,000	50	2,500
ADVERTISING	116	477	250	346	475
OFFICE EQUIPMENT RENTAL		1,099	1,020	1,687	1,779
BUILDING RENTAL	12,780	13,941	13,043	18,852	19,105
INSURANCE					
Liability		369	800	1,847	1,907
UTILITIES	201		-	-	-
REPAIRS AND MAINTENANCE	1,371	345	1,800	551	758
MISCELLANEOUS					
Dues & Subscriptions	1,279	11,204	11,275	445	612
Miscellaneous		20	100	10	-
OPERATING CAPITAL					
Computer Hardware		4,718	-	-	-
TOTAL INFORMATION TECHNOLOGY		168,277	271,306	351,977	330,753
					356,943

Operating Expenditure Budget: Detail by Object Code

Description	2010 Actual	2011 Actual	2012		2013 Budget
			Budget	Actual	

Central Services Fund, continued

EQUIPMENT REPLACEMENT

OFFICE AND OPERATING SUPPLIES	3,203	8,544	6,500	4,443	5,000
BOOKS AND SOFTWARE	628	15,054	10,000	12,045	15,000
SMALL TOOLS & MINOR EQUIPMENT	6,613			-	-
PROFESSIONAL SERVICES					
Telephone System Replacement	26,243		-	-	-
REPAIRS AND MAINTENANCE	1,492	1,618	2,211	-	-
OPERATING CAPITAL					
Equipment Replacement & Upgrades	43,296	48,688	60,000	66,285	40,000
Work Order Software			78,380	39,700	19,400
Trakit Reimplementation			30,000		30,000
Financial Software Package		29,966	6,244	-	6,244
Website Upgrade				-	15,000
Lodge Audio Visual Updates				-	35,000
TOTAL EQUIPMENT REPLACEMENT	81,474	103,870	193,335	122,474	165,644
TOTAL CENTRAL SERVICES FUND	763,356	917,294	1,049,958	949,242	1,021,475
Associated Revenue	783,708	930,448	961,960	957,018	984,946
Percent Coverage	103%	101%	92%	101%	96%

Operating Expenditure Budget: Detail by Object Code

Description	2010	2011	2012		2013 Budget
	Actual	Actual	Budget	Actual	

Unemployment Trust Fund

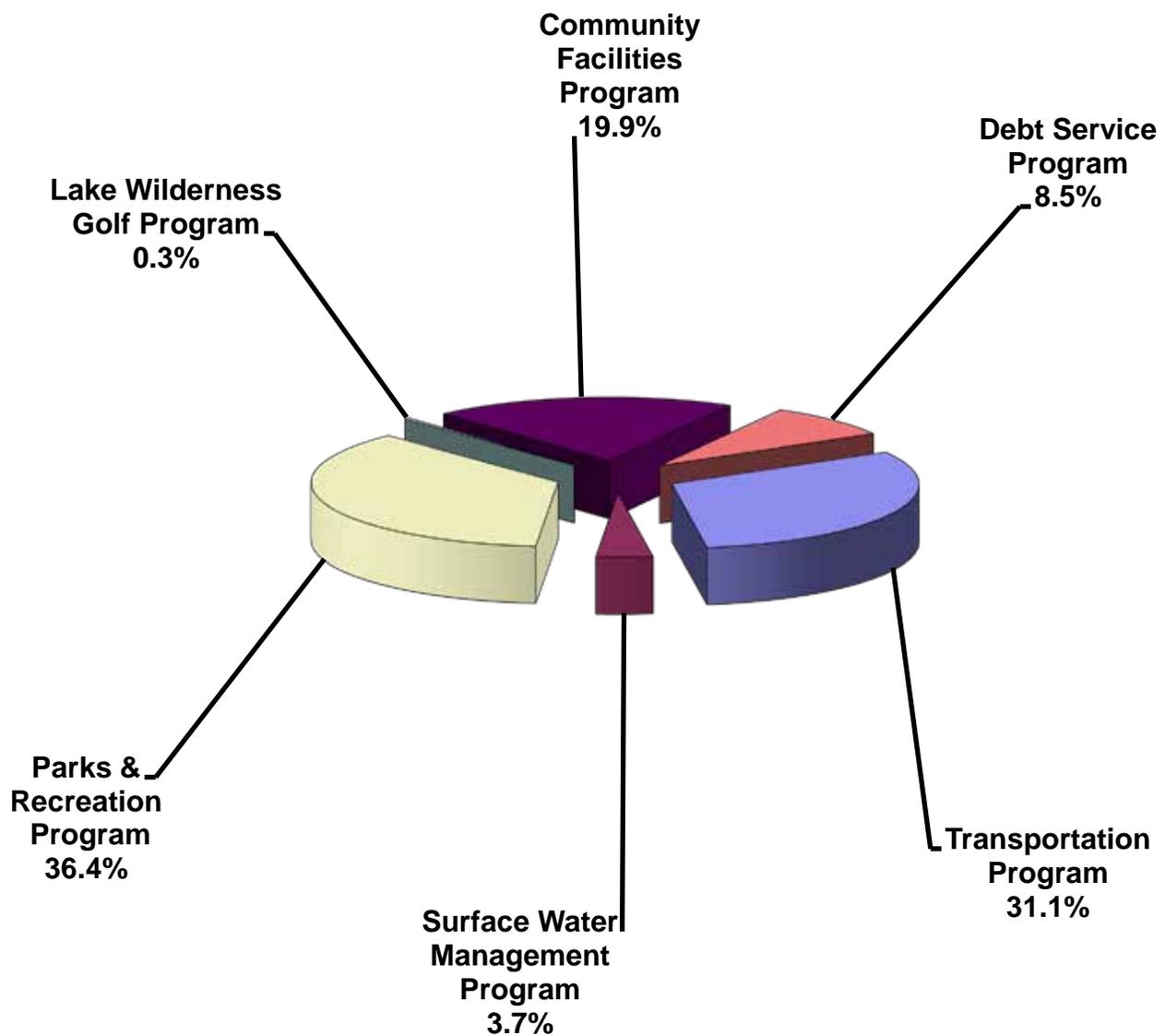
UNEMPLOYMENT SERVICES

PAYMENTS TO CLAIMANTS	7,785	6,322	10,000	3,740	10,000
TOTAL UNEMPLOYMENT SERVICES	7,785	6,322	10,000	3,740	10,000
TOTAL UNEMPLOYMENT TRUST FUND	7,785	6,322	10,000	3,740	10,000
Associated Revenue	1,417	1,090	820	579	752
Percent Coverage	18%	17%	8%	15%	8%

CAPITAL BUDGET

City of Maple Valley Capital Improvement Plan Expenditure Summary

2013 - 2018
\$53,148,739



Capital Improvement Plan 2013 - 2018

(Amounts in thousands)

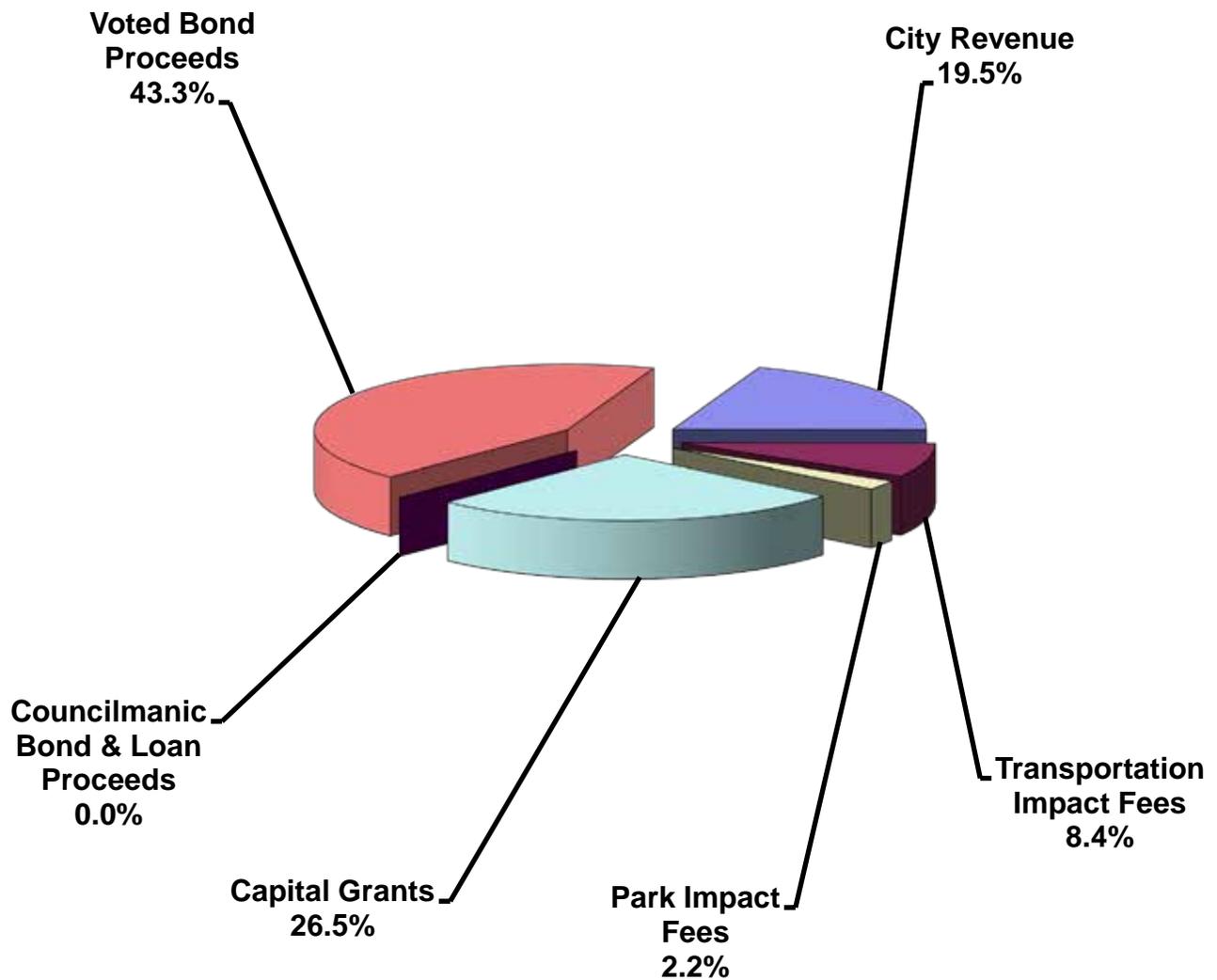
#	Project Name	Last 10 Years	Total 2013-18	2013	2014	2015	2016	2017	2018	Grants, Voted, & Loans	Net City	
Project Summary												
Transportation Program												
Maple Valley Highway Corridor										Percent of Transportation Program	72%	
T1	SR 169 - SE 231st Street to Wax Rd	(17)	-								-	
T2	SR 169 - North Gateway	32	-								-	
T4	SR 169 - Wax Road to Witte Road	1,727	-								-	
T5	SR 169 Corridor Concept Study	50	-								-	
T6	SR 169 - SR 516 to SE 264th Street	12,771	-							-	-	
T7	SR 169 - Witte Road to 228th Ave SE	2,349	879	879						524	355	
T30	SR 169 & SE 280th Street Intersection	500	-								-	
T31	SR 169 - SE 264th to SE 258th Street	2,818	967	967						162	805	
T34	SR 169 & SE 244th Intersection	-	470					50	420	294	176	
T36	SR 169 - 228th Ave SE to SE 244th S	-	2,500					595	1,905	1,334	1,167	
T37	SR 169 & SE 271st PI Intersection	66	709	709						500	209	
T39	SR 169 Widening (Witte to SE 244th)	-	6,350		700	450	5,200				6,350	
Subtotal: Maple Valley Highway			20,297	11,874	2,554	700	450	5,200	645	2,325	2,813	9,061
Witte Road Corridor										Percent of Transportation Program	1%	
T9	Witte Road - SE 240th St to SE 244th	2,556	-								-	
T12	Witte Road & SE 248th St Intersection	4,775	3	3							3	
T28	Witte Road - SE 249th St to SR 516	-	200	200							200	
Subtotal: Witte Road Corridor			7,330	203	203	-	-	-	-	-	-	203
Kent Kangley Road Corridor										Percent of Transportation Program	0%	
T15	SR 516 - 213th to 218th Ave SE	347	-								-	
T16	SR 516 - 228th Ave to Witte Road	3,647	-								-	
Subtotal: Kent Kangley Road			3,995	-	-	-	-	-	-	-	-	
Other Corridors and Non Corridors										Percent of Transportation Program	27%	
T18	SE 263rd Street Trail Crossing	1,062	-								-	
T23	Annual Asphalt Overlay Program	1,702	325	325							325	
T24	Miscellaneous Street Improvements	353	600	100	100	100	100	100	100		600	
T27	Non Motorized Plan	134	603	103	100	100	100	100	100		603	
T29	SE 271st St - SR 169 to SR 516	77	-								-	
T32	Lake Wilderness Trail	214	3	3							3	
T33	SE 276th St & 240th Ave SE	145	654				654				654	
T35	Transportation Plan Update	114	-								-	
T38	216th Ave SE - SR 516 to So City Lim	-	2,250	367	1,883					1,318	932	
Subtotal: Other Street Projects			3,801	4,435	898	2,083	200	854	200	200	1,318	3,116
Total Transportation Program			35,423	16,512	3,655	2,783	650	6,054	845	2,525	4,131	12,381
Surface Water Management Program												
S1	Surface Water Mgt Plan	146	-								-	
S4	Highlands @ Lake Wilderness	257	-								-	
S9	Annual Small Works Provision	110	-								-	
S10	Water Quality Retrofits	4	300	50	50	50	50	50	50		300	
S11	Retention Pond Restoration	89	-								-	
S12	Miscellaneous Drainage Improvement	80	1,500	250	250	250	250	250	250		1,500	
S13	Golf Course Pond Discharge Repair	112	-								-	
S14	Lake Lucerne Outlet Restoration Project	70	163	163						96	66	
Total Surface Water Management Program			868	1,963	463	300	300	300	300	300	96	1,866

Capital Improvement Plan 2013 - 2018

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2013-18	2013	2014	2015	2016	2017	2018	Grants, Voted, & Loans	Net City
Project Summary, continued											
Parks & Recreation Program											
P1	Parks & Open Space Acquisition	9	-							-	-
P3	Summit Ballfields	930	16,650	50	8,600	8,000				16,600	50
P4	216th Ave SE / SE 276th Street Site	309	-								-
P5	Lake Wilderness Lodge	2,913	100		50			50		-	100
P6	Lake Wilderness Park	220	2,559	809		250		1,500		300	2,259
P8	Lake Wilderness Elementary Ballfield:	52	-								-
P10	Park, Recreation, Culture, and HS Pla	-	100	100							100
	Total Parks Program	4,433	19,409	959	8,650	8,250	-	1,550	-	16,900	2,509
Lake Wilderness Golf Program											
G1	LWGC Acquisition	4,460	-								-
G2	LWGC Startup	19	-								-
G3	Restaurant Improvements	164	80	30	10	10	10	10	10		80
G4	LWGC Special Assessment	105	-								-
G5	Course Improvements	104	90	15	15	15	15	15	15		90
	Total Lake Wilderness Golf Program	4,853	170	45	25	25	25	25	25	-	170
Community Facilities Program											
A1	Public Art Program	7	-								-
C1	Youth, Community & Senior Facility	815	10,200					2,600	7,600	9,400	800
C2	Historical Society Utilities	84	-								-
F1	City Hall Office Space	340	-								-
F3	Maple Valley Place Legacy Project	99	375		25	50	100	100	100	-	375
F4	Maintenance Facility / EOC	1,574	-								-
N1	Neighborhood Reinvestment Program	234	-								-
	Total Community Facilities Prgm	3,153	10,575	-	25	50	100	2,700	7,700	9,400	1,175
Debt Service Program											
D2	2000 Bond Issue Debt Service	3,164	-								-
D3	Meadows Loan Repayment	278	-								-
D4	Infrastructure Loan DS - Transportatic	1,283	1,160	196	195	194	193	192	191		1,160
D5	2005 Bond Refunding Debt Service	2,482	3,360	559	563	561	558	560	560		3,360
	Total Debt Service Program	7,207	4,520	754	757	754	751	752	751	-	4,520
Total Capital Improvement Plan		55,938	53,149	5,876	12,540	10,029	7,230	6,172	11,301	30,528	22,621

**City of Maple Valley
Capital Improvement Program
Funding Summary
2013 - 2018
\$53,148,739**



Capital Improvement Plan 2013 - 2018

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2013-18	2013	2014	2015	2016	2017	2018	Grants, Voted, & Loans	Net City
Funding Summary											
General Fund											
A1	Public Art Program	26	-	-	-	-	-	-	-	-	-
C1	Youth, Community & Senior Facility	525	-	-	-	-	-	-	-	-	-
C2	Historical Society Utilities	84	-	-	-	-	-	-	-	-	-
D2	2000 Bond Debt Service - Trans	273	-	-	-	-	-	-	-	-	-
D2	2000 Bond Issue Debt Serv - Non Tra	1,910	-	-	-	-	-	-	-	-	-
D4	Infrastructure Loan DS - Transportatic	98	70	16	54	-	-	-	-	-	70
D5	2005 Bond Refunding DS - Trans	281	208	110	98	-	-	-	-	-	208
D5	2005 Bond Refunding DS - Non Trans	1,229	610	303	29	63	67	72	76	-	610
F1	City Hall Office Space	146	-	-	-	-	-	-	-	-	-
F3	Maple Valley Place Legacy Project	6	300	-	-	-	100	100	100	-	300
F4	Maintenance Facility / EOC	120	-	-	-	-	-	-	-	-	-
N1	Neighborhood Reinvestment Program	234	-	-	-	-	-	-	-	-	-
P3	Summit Ballfields	-	50	50	-	-	-	-	-	-	50
P5	Lake Wilderness Lodge	539	-	-	-	-	-	-	-	-	-
P6	Lake Wilderness Park	139	100	-	-	100	-	-	-	-	100
G1	LWGC Acquisition	1,210	-	-	-	-	-	-	-	-	-
G2	LWGC Startup	19	-	-	-	-	-	-	-	-	-
G3	Restaurant Improvements	103	-	-	-	-	-	-	-	-	-
G4	LWGC Special Assessment	105	-	-	-	-	-	-	-	-	-
T27	Non Motorized Plan	12	-	-	-	-	-	-	-	-	-
		7,059	1,338	479	181	163	167	172	176	-	1,338
Street Fund											
T1	SR 169 - SE 231st Street to Wax Rd	(30)	-	-	-	-	-	-	-	-	-
T2	SR 169 - North Gateway	11	-	-	-	-	-	-	-	-	-
T4	SR 169 - Wax Road to Witte Road	(19)	-	-	-	-	-	-	-	-	-
T12	Witte Road & SE 248th St Intersector	120	-	-	-	-	-	-	-	-	-
T16	SR 516 - 228th Ave to Witte Road	394	-	-	-	-	-	-	-	-	-
T18	SE 263rd Street Trail Crossing	254	-	-	-	-	-	-	-	-	-
T23	Annual Asphalt Overlay Program	1,247	293	293	-	-	-	-	-	-	293
T24	Miscellaneous Street Improvements	108	-	-	-	-	-	-	-	-	-
T27	Non Motorized Plan	13	-	-	-	-	-	-	-	-	-
T30	SR 169 & SE 280th Street Intersector	340	-	-	-	-	-	-	-	-	-
T35	Transportation Plan Update	114	-	-	-	-	-	-	-	-	-
		2,552	293	293	-	-	-	-	-	-	293
Transportation Development Fund											
D2	2000 Bond Issue Debt Service - Trans	400	-	-	-	-	-	-	-	-	-
D4	Infrastructure Loan DS - Transportatic	642	580	98	97	97	96	96	96	-	580
D5	2005 Bond Refunding DS - Trans	498	673	112	113	112	112	112	112	-	673
T4	SR 169 - Wax Road to Witte Road	19	-	-	-	-	-	-	-	-	-
T5	SR 169 Corridor Concept Study	25	-	-	-	-	-	-	-	-	-
T6	SR 169 - SR 516 to SE 264th Street	678	-	-	-	-	-	-	-	-	-
T6	SR 169 - SR 516 to SE 264th Street	5	-	-	-	-	-	-	-	-	-
T7	SR 169 - Witte Road to 228th Ave SE	1,186	(324)	75	-	-	-	-	(399)	-	(324)
T9	Witte Road - SE 240th St to SE 244th	1,416	-	-	-	-	-	-	-	-	-
T9	Witte Road - SE 240th St to SE 244th	5	-	-	-	-	-	-	-	-	-
T12	Witte Road & SE 248th St Intersector	1,847	3	3	-	-	-	-	-	-	3
T15	SR 516 - 213th to 218th Ave SE	174	-	-	-	-	-	-	-	-	-
T16	SR 516 - 228th Ave to Witte Road	1,116	-	-	-	-	-	-	-	-	-
T16	SR 516 - 228th Ave to Witte Road	94	-	-	-	-	-	-	-	-	-
T24	Miscellaneous Street Improvements	18	-	-	-	-	-	-	-	-	-
T28	Witte Road & SE 254th St Intersector	-	100	100	-	-	-	-	-	-	100
T29	SE 271st St - SR 169 to SR 516	39	-	-	-	-	-	-	-	-	-
T30	SR 169 & SE 280th Street Intersector	80	-	-	-	-	-	-	-	-	-

Capital Improvement Plan 2013 - 2018

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2013-18	2013	2014	2015	2016	2017	2018	Grants, Voted, & Loans	Net City	
Funding Summary, continued												
T31	SR 169 - SE 264th to SE 258th Street	-	400	605	-	-	-	-	(204)	-	400	
T32	Lake Wilderness Trail	8	-	-	-	-	-	-	-	-	-	
T33	SE 276th St & 240th Ave SE	91	-	-	-	-	-	-	-	-	-	
T33	SE 276th St & 240th Ave SE	1	-	-	-	-	-	-	-	-	-	
T34	SR 169 & SE 244th Intersection	-	58	-	-	-	-	50	8	-	58	
T36	SR 169 - 228th Ave SE to SE 244th S	-	533	-	-	-	-	595	(62)	-	533	
T37	SR 169 & SE 271st PI Intersection	66	(9)	159	-	-	-	-	(168)	-	(9)	
T38	216th Ave SE - SR 516 to So City Lim	-	732	367	365	-	-	-	-	-	732	
T39	SR 169 Widening (Witte to SE 244th)	-	1,702	-	700	450	1,360	-	(808)	-	1,702	
			8,408	4,448	1,519	1,275	659	1,568	853	(1,427)	-	4,448
Witte Road Fund												
T9	Witte Road - SE 240th St to SE 244th	505	-	-	-	-	-	-	-	-	-	
			505	-	-	-	-	-	-	-	-	
Park Development Fund												
C1	Youth, Community & Senior Facility	-	130	-	-	-	-	65	65	-	130	
P3	Summit Ballfields	42	-	-	-	-	-	-	-	-	-	
P6	Lake Wilderness Park	7	985	353	-	109	-	523	-	-	985	
P10	Park, Recreation, Culture, and HS Pla	-	100	100	-	-	-	-	-	-	100	
T32	Lake Wilderness Trail	52	3	3	-	-	-	-	-	-	3	
G1	LWGC Acquisition	280	-	-	-	-	-	-	-	-	-	
			382	1,218	455	-	109	-	588	65	-	1,218
Real Estate Excise Tax Fund												
C1	Youth, Community & Senior Facility	131	670	-	-	-	-	335	335	-	670	
D2	2000 Bond Debt Service - Trans	579	-	-	-	-	-	-	-	-	-	
D4	Infrastructure Loan DS - Transportatic	543	510	82	43	97	96	96	96	-	510	
D5	2005 Bond Refunding DS - Trans	124	463	-	15	112	112	112	112	-	463	
D5	2005 Bond Refunding DS - Non Trans	348	1,405	34	308	273	267	263	259	-	1,405	
F1	City Hall Office Space	194	-	-	-	-	-	-	-	-	-	
F3	Maple Valley Place Legacy Project	38	75	-	25	50	-	-	-	-	75	
F4	Maintenance Facility / EOC	969	-	-	-	-	-	-	-	-	-	
P1	Parks & Open Space Acquisition	9	-	-	-	-	-	-	-	-	-	
P3	Summit Ballfields	852	-	-	-	-	-	-	-	-	-	
P4	216th Ave SE / SE 276th Street Site	309	-	-	-	-	-	-	-	-	-	
P5	Lake Wilderness Lodge	885	100	-	50	-	-	50	-	-	100	
P6	Lake Wilderness Park	74	1,174	456	-	41	-	677	-	-	1,174	
P8	Lake Wilderness Elementary Ballfield:	52	-	-	-	-	-	-	-	-	-	
G1	LWGC Acquisition	2,970	-	-	-	-	-	-	-	-	-	
G3	Restaurant Improvements	48	-	-	-	-	-	-	-	-	-	
G5	Course Improvements	45	-	-	-	-	-	-	-	-	-	
T5	SR 169 Corridor Concept Study	25	-	-	-	-	-	-	-	-	-	
T6	SR 169 - SR 516 to SE 264th Street	505	-	-	-	-	-	-	-	-	-	
T7	SR 169 - Witte Road to 228th Ave SE	590	(319)	80	-	-	-	-	(399)	-	(319)	
T9	Witte Road - SE 240th St to SE 244th	479	-	-	-	-	-	-	-	-	-	
T12	Witte Road & SE 248th St Intersector	1,368	-	-	-	-	-	-	-	-	-	
T15	SR 516 - 213th to 218th Ave SE	174	-	-	-	-	-	-	-	-	-	
T16	SR 516 - 228th Ave to Witte Road	298	-	-	-	-	-	-	-	-	-	
T23	Annual Asphalt Overlay Program	455	32	32	-	-	-	-	-	-	32	
T24	Miscellaneous Street Improvements	227	600	100	100	100	100	100	100	-	600	
T27	Non Motorized Trail Access	109	603	103	100	100	100	100	100	-	603	
T28	Witte Road - SE 249th St to SR 516	-	100	100	-	-	-	-	-	-	100	
T29	SE 271st St - SR 169 to SR 516	39	-	-	-	-	-	-	-	-	-	

Capital Improvement Plan 2013 - 2018

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2013-18	2013	2014	2015	2016	2017	2018	Grants, Voted, & Loans	Net City
Funding Summary, continued											
T30	SR 169 & SE 280th Street Intersection	80	-								-
T31	SR 169 - SE 264th to SE 258th Street	-	(200)						(200)		(200)
T32	Lake Wilderness Trail	8	-	-	-	-					-
T33	SE 276th St & 240th Ave SE	30	454	-	-	-	454	-	-		454
		12,555	5,667	987	641	773	1,130	1,733	403	-	5,667
Bond Proceeds Fund											
Councilmanic Bonds											
C1	Youth, Community & Senior Facility	(100)	-								-
D5	2005 Bond Refunding Debt Service	5	-								-
F3	Maple Valley Place Legacy Project	55	-								-
T1	SR 169 - SE 231st Street to Wax Rd	13	-								-
T2	SR 169 - North Gateway	21	-								-
T4	SR 169 - Wax Road to Witte Road	307	-								-
T16	SR 516 - 228th Ave to Witte Road	303	-								-
T18	SE 263rd Street Trail Crossing	760	-								-
		1,364	-	-	-	-	-	-	-	-	-
Voted Bonds											
C1	Youth, Community & Senior Facility	-	6,400					2,200	4,200	6,400	-
P3	Summit Ballfields	-	16,600		8,600	8,000				16,600	-
		-	23,000	-	8,600	8,000	-	2,200	4,200	23,000	-
Infrastructure Loans											
T6	SR 169 - SR 516 to SE 264th Street	1,955	-								-
T16	SR 516 - 228th Ave to Witte Road	1,342	-								-
		3,297	-	-	-	-	-	-	-	-	-
Capital Projects Fund											
Grants											
C1	Youth, Community & Senior Facility	260	3,000						3,000	3,000	-
P3	Summit Ballfields	3	-								-
P5	Lake Wilderness Lodge	1,481	-								-
P6	Lake Wilderness Park	-	300					300		300	-
S14	Lake Lucerne Outlet Restoration Proj	-	96	96						96	-
T4	SR 169 - Wax Road to Witte Road	1,420	-								-
T6	SR 169 - SR 516 to SE 264th Street	9,427	-								-
T7	SR 169 - Witte Road to 228th Ave SE	559	524	524						524	-
T9	Witte Road - SE 240th St to SE 244th	150	-								-
T12	Witte Road & SE 248th St Intersection	1,239	-								-
T16	SR 516 - 228th Ave to Witte Road	24	-								-
T31	SR 169 - SE 264th to SE 258th Street	2,818	162	162	-					162	-
T32	Lake Wilderness Trail	147	-								-
T34	SR 169 & SE 244th Intersection	-	294						294	294	-
T36	SR 169 - 228th Ave SE to SE 244th S	-	1,334						1,334	1,334	-
T37	SR 169 & SE 271st PI Intersection	-	500	500						500	-
T38	216th Ave SE - SR 516 to So City Linn	-	1,318		1,318					1,318	-
T39	SR 169 Widening (Witte to SE 244th)	-	3,640				3,640				3,640
Developer Contributions											
T7	SR 169 - Witte Road to 228th Ave SE	14	798						798		798
T18	SE 263rd Street Trail Crossing	48	-								-
T31	SR 169 - SE 264th to SE 258th Street	-	409						409		409
T33	SE 276th St & 240th Ave SE	23	-								-
T34	SR 169 & SE 244th Intersection	-	111						111		111
T36	SR 169 - 228th Ave SE to SE 244th S	-	434						434		434
T37	SR 169 & SE 271st PI Intersection	-	168						168		168
T39	SR 169 Widening (Witte to SE 244th)	-	1,008						1,008		1,008
P3	Summit Ballfields	41	-								-
		17,655	14,096	1,282	1,318	-	3,640	300	7,556	7,528	6,568

Capital Improvement Plan 2013 - 2018

(Amounts in thousands)

#	Project Name	Last 10 Years	Total 2013-18	2013	2014	2015	2016	2017	2018	Grants, Voted, & Loans	Net City
Funding Summary, continued											
Surface Water Management Fund											
D3	Meadows Loan Repayment	278	-								-
F4	Maintenance Facility / EOC	485	-								-
S1	Surface Water Mgt Plan	146	-								-
S4	Highlands @ Lake Wilderness	257	-								-
S9	Annual Small Works Provision	110	-								-
S10	Water Quality Retrofits	4	300	50	50	50	50	50	50		300
S11	Retention Pond Restoration	89	-								-
S12	Miscellaneous Drainage Improvement	80	1,500	250	250	250	250	250	250		1,500
S13	Golf Course Pond Discharge Repair	112	-	-	-	-					-
S14	Lake Lucerne Outlet Restoration Proj	70	66	66							66
T6	SR 169 - SR 516 to SE 264th Street	200	-								-
T7	SR 169 - Witte Road to 228th Ave SE	-	200	200							200
T12	Witte Road & SE 248th St Intersector	200	-								-
T16	SR 516 - 228th Ave to Witte Road	77	-								-
T31	SR 169 - SE 264th to SE 258th Street	-	196	200					(4)		196
T33	SE 276th St & 240th Ave SE	-	200				200				200
T34	SR 169 & SE 244th Intersection	-	7						7		7
T36	SR 169 - 228th Ave SE to SE 244th St	-	200						200		200
T37	SR 169 & SE 271st Pl Intersection	-	50	50							50
T38	216th Ave SE - SR 516 to So City Lim	-	200		200						200
T39	SR 169 Widening (Witte to SE 244th)	-	-				200		(200)		-
		2,108	2,919	816	500	300	700	300	303	-	2,919
Lake Wilderness Golf Course Fund											
G3	Restaurant Improvements	13	80	30	10	10	10	10	10		80
G5	Course Improvements	28	90	15	15	15	15	15	15		90
		40	170	45	25	25	25	25	25	-	170
Vehicle Rental Fund											
G5	Course Improvements	32	-	-	-	-	-	-	-	-	-
		32	-	-	-	-	-	-	-	-	-
Total Funding Sources		55,957	53,149	5,876	12,540	10,029	7,230	6,172	11,301	30,528	22,621

Capital Expenditure Budget

Description	2010	2011	2012		2013
	Actual	Actual	Budget	Actual	Budget
Transportation Program					
Maple Valley Highway Corridor					
T6 SR 169 - SR 516 to SE 264th Street	3,473	8,917	-	-	-
T7 SR 169 - Witte Road to 228th Ave SE	324,332	404,989	1,985,091	1,106,472	878,619
T31 SR 169 - SE 264th to SE 258th Street	143,549	415,106	2,314,894	1,348,280	966,614
T37 SR 169 & SE 271st Pl Intersection	-	-	110,000	65,920	709,080
	471,354	829,012	4,409,985	2,520,672	2,554,313
Witte Road Corridor					
T12 Witte Road & SE 248th St Intersection	2,204,301	1,631,532	135,000	131,506	3,494
T28 Witte Road - SE 249th St to SR 516	-	-	-	-	200,000
	2,204,301	1,631,532	135,000	131,506	203,494
Other Corridors and Non Corridors					
T23 Annual Asphalt Overlay Program	205,819	287,629	400,000	250,776	325,000
T24 Miscellaneous Street Improvements	10,078	67,586	100,000	76,832	100,000
T27 Non Motorized Plan	-	-	100,000	96,978	103,022
T32 Lake Wilderness Trail	28,348	160,010	11,642	9,128	2,514
T35 Transportation Plan Update	57,108	56,687	-	-	-
T38 216th Ave SE - SR 516 to So City Limits	-	-	-	-	367,000
	301,354	571,912	611,642	433,714	897,536
Total Transportation Program	2,977,009	3,032,456	5,156,627	3,085,891	3,655,344

Surface Water Management Program

S10 Water Quality Retrofits	-	-	50,000	1,871	50,000
S12 Miscellaneous Drainage Improvements	3,452	10,383	250,000	5,370	250,000
S14 Lake Lucerne Outlet Restoration Project	28,159	34,503	128,679	7,223	162,777
Total SWM Program	31,611	44,886	428,679	14,464	462,777

Parks and Recreation Program

P3 Summit Ballfields	107,252	-	-	-	50,000
P5 Lake Wilderness Lodge	13,932	-	-	-	-
P6 Lake Wilderness Park	-	16,438	498,562	-	808,562
P10 Park, Recreation, Culture, and HS Plan	-	-	-	-	100,000
Total Parks and Recreation Program	121,184	16,438	498,562	-	958,562

Lake Wilderness Golf Course Program

G3 Restaurant Improvements	37,607	10,513	10,000	2,287	30,000
G4 LWGC Special Assessment	12,104	-	-	-	-
G5 Course Improvements	11,195	11,182	28,623	16,384	15,000
Total Lake Wilderness Golf Program	60,906	21,696	38,623	18,672	45,000

Capital Expenditure Budget

Description	2010	2011	2012		2013
	Actual	Actual	Budget	Actual	Budget
Community Facilities Program					
A1 Public Art Program	-	-	25,000	5,975	-
C1 Youth, Community & Senior Facility	2,555	5,940	-	-	-
F1 City Hall Office Space	121,505	-	-	-	-
F3 Maple Valley Place Legacy Project	-	-	25,000	-	-
F4 Maintenance Facility / EOC	103,847	1,211,798	258,202	258,167	-
N1 Neighborhood Reinvestment Program	20,043	-	20,000	6,709	-
Total Community Facilities Program	247,950	1,217,737	328,202	270,851	-
Debt Service Program					
D2 2000 Bond Issue Debt Service	336,960	-	-	-	-
D4 Infrastructure Loan DS - Transportation	198,468	197,544	196,621	196,621	195,698
D5 2005 Bond Refunding Debt Service	225,751	559,551	564,551	564,551	558,751
Total Debt Service Program	761,179	757,096	761,173	761,173	754,449
Total Capital Improvement Program	4,199,838	5,090,309	7,211,866	4,151,051	5,876,132

Transportation Program

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: Transportation

Project Number: T7

Project Name: SR 169 - Witte Rd to 228th Ave SE

Lead Department: Public Works

Total Project Cost: 3,228

Non City Revenue: 1,083 34%

Net City Cost: 2,145 66%

Project Description and Justification:

The intent of this project is to increase vehicular traffic flow and mobility and enhance safety by providing a second southbound lane on SR 169 between Witte Road and 228th Avenue SE. This project will provide an 11' right turn only lane on the west side of Maple Valley Highway from Witte Road southeast to SE 228th Street. A bike lane, curb, and gutter will be provided. Other improvements include a new storm drain system, street lighting, signing and striping.



Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	761	-						
Acquisition	482	-						
Construction	1,106	879	879					
Debt Service	-	-						
Total	2,349	879	879	-	-	-	-	-
Project Funding Sources:								
Federal Grants		-	-					
State Grants	65.0%	559	524	524				
County Grants		-	-					
Developer Cont after 700 units (E)	37.2%	14	798					798
General Fund		-	-					
Surface Water Mgt Fund		-	200	200				
Street Fund		-	-					
Transportation Impact Fee Fund		1,186	(324)	75	-	-	-	(399)
Park Development Fund		-	-					
Real Estate Excise Tax Funds		590	(319)	80				(399)
Bond Proceeds		-	-					
State Infrastructure Loan Proceeds		-	-					
Total		2,349	879	879	-	-	-	-
Maintenance & Operation Costs:				12	14	16	18	20

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: **Transportation** Project Number: **T12**

Project Name: **Witte Rd & SE 248th St Intersection**

Lead Department: **Public Works**

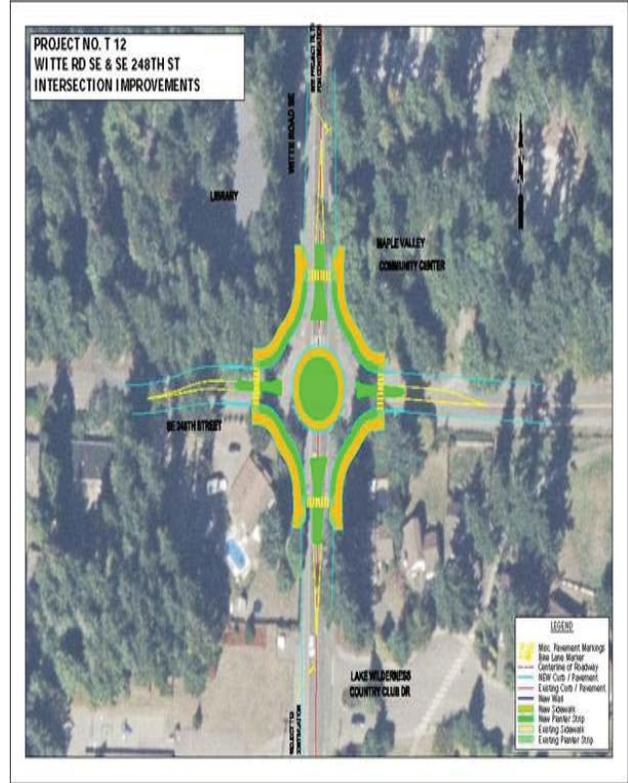
Total Project Cost: **4,778**

Non City Revenue: **1,239 26%**

Net City Cost: **3,539 74%**

Project Description and Justification:

This project will construct a roundabout intersection improvement at the intersection of Witte Road SE and SE 248th Street per the Witte Road Corridor Study. The improvements will provide two 11' travel lanes and a landscaped median with bicycle lanes, curb, gutter, planter, sidewalk and pedestrian crosswalk on all four legs of the intersection. Other improvements include a storm drain system, decorative lighting, signing and striping, landscape enhancement, and urban design features.



Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	556	-						
Acquisition	647	-						
Construction	3,572	3	3					
Debt Service	-	-						
Total	4,775	3	3	-	-	-	-	-

Project Funding Sources:

Federal Grants	-	-						
State Grants	1,239	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	200	-						
Street Fund	120	-						
Transportation Impact Fee Fund	1,847	3	3					
Park Development Fund	-	-						
Real Estate Excise Tax Funds	1,368	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	4,775	3	3	-	-	-	-	-

Maintenance & Operation Costs:

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: Transportation

Project Number: T23

Project Name: Annual Asphalt Overlay Program

Lead Department: Public Works

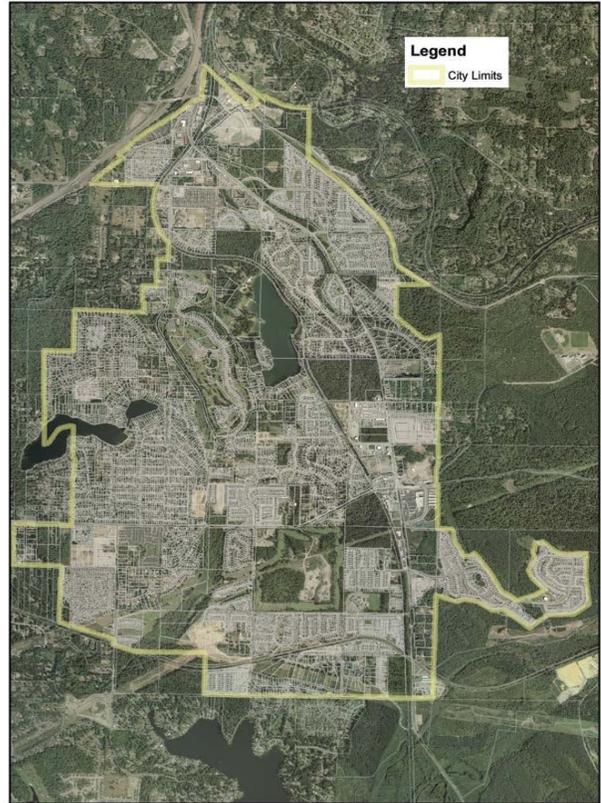
Total Project Cost: 2,027

Non City Revenue: - 0%

Net City Cost: 2,027 100%

Project Description and Justification:

This project provides annual funding for the City's pavement management program. Based on an annual review of the condition of the City's roadways, a road segment or segments are selected for repair or overlay to maintain the integrity of the City's street system. In late 2012, the City adopted a Transportation Benefit District to fund various transportation improvements. The funding will come from a \$20 vehicle license fee. The City won't start collecting the fee until mid 2013 and will collect it on a monthly with a distribution from the State of Washington. The annual collection amounts are estimated to be about \$325,000. Since only partial funding will be received in 2013, the City will use other City funding to fund the program in 2013.



Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	99	25	25					
Acquisition	-	-						
Construction	1,603	300	300					
Debt Service	-	-						
Total	1,702	325	325	-	-	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	1,247	293	293					
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	455	32	32	-	-	-	-	-
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	1,702	325	325	-	-	-	-	-

Maintenance & Operation Costs:

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: **Transportation**

Project Number: **T24**

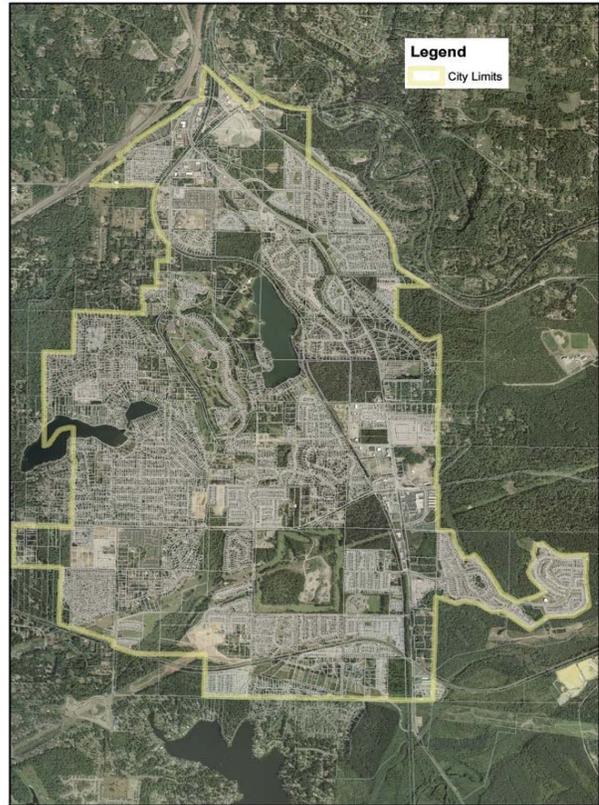
Project Name: **Miscellaneous Street Improvements**

Lead Department: **Public Works**

Total Project Cost: **953**

Non City Revenue: **- 0%**

Net City Cost: **953 100%**



Project Description and Justification:

This project provides annual funding for small projects. The focus of the project for the last three years has been neighborhood traffic calming enhancements. The program, based on an annual review of near-term needs and opportunities, may fund improvements to sidewalks, street connections, and minor reconstruction. Given the limited funding available, priority will be given to improvement projects that are supported through partnerships or where the investment can be combined with other City projects.

Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	70	-						
Acquisition	4	-						
Construction	279	600	100	100	100	100	100	100
Debt Service	-	-						
Total	353	600	100	100	100	100	100	100
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	108	-						
Transportation Impact Fee Fund	18	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	227	600	100	100	100	100	100	100
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	353	600	100	100	100	100	100	100

Maintenance & Operation Costs: _____

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: **Transportation**

Project Number: **T28**

Project Name: **Witte Road - SE 249th St to SR 516**

Lead Department: **Public Works**

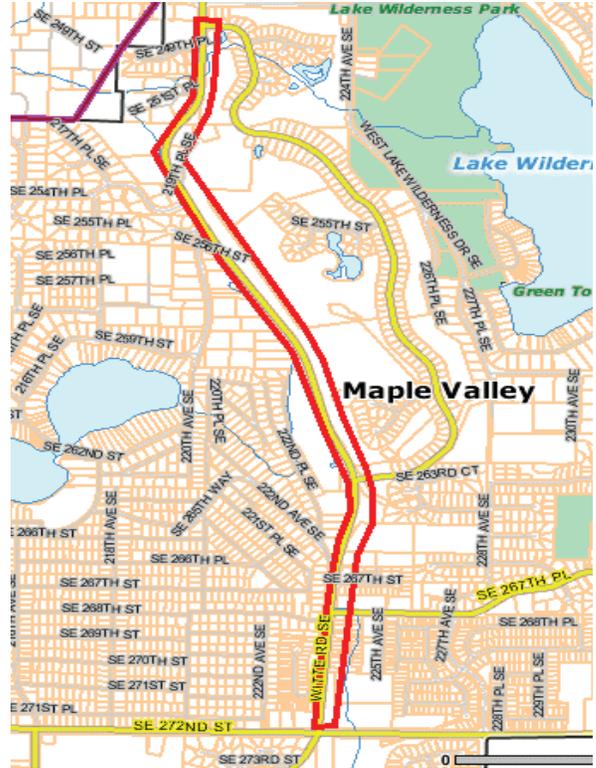
Total Project Cost: **200**

Non City Revenue: **- 0%**

Net City Cost: **200 100%**

Project Description and Justification:

The objective of the pre-design phase is to identify the scope and cost to improve Witte Road from SE 249th Street to SR 516. The pre-design will identify the improvements needed at the intersection of SE 254th Place and 220th Avenue SE, and SE 268th Street. In addition, options for providing extending pedestrian and bicycle facilities along the corridor will be evaluated. The pre-design phase will consider the recommendations in the Witte Road Corridor Study (September 2001)



Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	-	200	200					
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
Total	-	200	200	-	-	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	100	100	-	-	-	-	-
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	100	100	-	-	-	-	-
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	-	200	200	-	-	-	-	-
Maintenance & Operation Costs:								

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: Transportation

Project Number: T31a

Project Name: SR 169 - SE 264th to 258th Street, Phase 1

Lead Department: Public Works

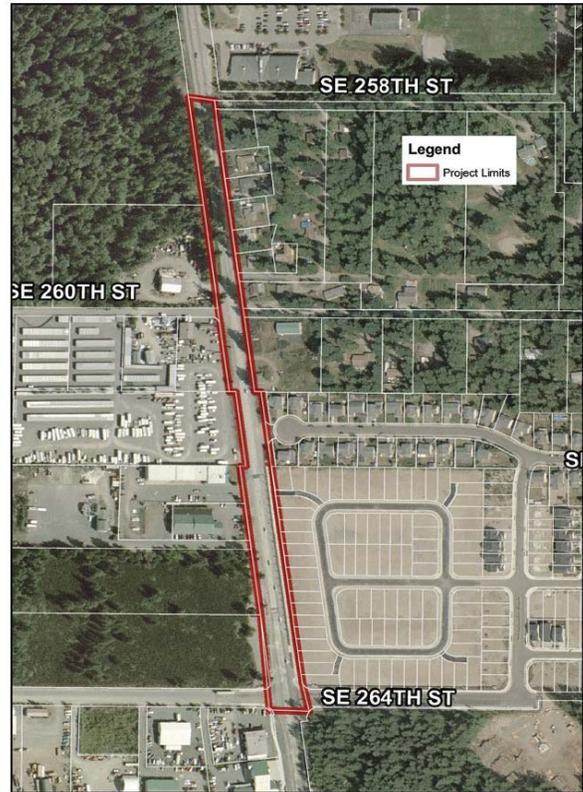
Total Project Cost: 3,785

Non City Revenue: 2,980 79%

Net City Cost: 805 21%

Project Description and Justification:

This project includes approximately 1900 feet of roadway widening and frontage improvements on Maple Valley between SE 264th Street and SE 258th Street. On Maple Valley Highway, the improvements will extend the current Four Corners project 1800' north of the SE 264th Street and includes four travel lanes, continuous left-turn lane, bike lanes, curb, gutter, planter, and sidewalk. Additional improvements include new or modified storm drainage system, roadway lighting, signing and striping, landscape enhancement, and, retaining walls and handrails as necessary. Phase 1 will construct improvements between SE 260th Street and SE 264th Street.



Project Financial Summary

	Last 10	Total	2013	2014	2015	2016	2017	2018
	Years	2013-18	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Project Costs:								
Mgt & Eng	1,119	-						
Acquisition	351	-						
Construction	1,348	967	967					
Debt Service	-	-						
Total	2,818	967	967	-	-	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	2,818	162	162	-	-	-		
County Grants	-	-						
Developer Cont after 3225 units (G)	50.8%	409						409
General Fund	-	-						
Surface Water Mgt Fund	-	196	200					(4)
Street Fund	-	-						
Transportation Impact Fee Fund	-	400	605	-	-	-	-	(204)
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	(200)						(200)
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	2,818	967	967	-	-	-	-	-
Maintenance & Operation Costs:				12	14	16	18	20

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: Transportation

Project Number: T32

Project Name: Lake Wilderness Trail

Lead Department: Public Works

Total Project Cost: 217

Non City Revenue: 147 68%

Net City Cost: 69 32%

Project Description and Justification:

This project improves trail right of way owned by King County. Due to the limited funding, the project will be phased. Phase 1 improvements include clearing and surfacing the trail as much as possible from Kent-Kangley Rd to connect with the Glacier Valley community trail at approximately SE 252nd Street. Construction will be performed by King County. King County Park and Open Space Levy funds are used to match grant funds.



Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	57	-						
Acquisition	-	-						
Construction	157	3	3					
Debt Service	-	-						
Total	214	3	3	-	-	-	-	-
Project Funding Sources:								
Federal Grants	147	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	8	-						
Park Development Fund	52	3	3					
Real Estate Excise Tax Funds	8	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	214	3	3	-	-	-	-	-

Maintenance & Operation Costs: _____

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: **Transportation**

Project Number: **T34**

Project Name: **SR 169 & SE 244th Street**

Lead Department: **Public Works**

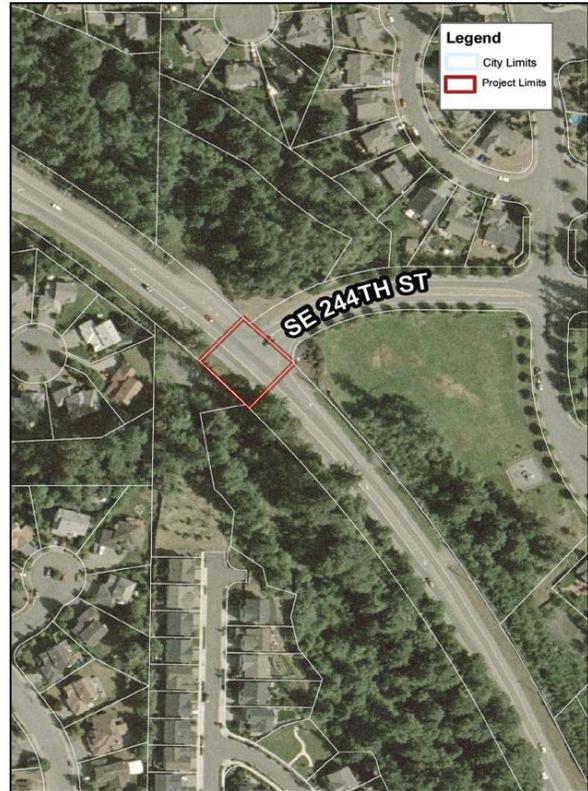
Total Project Cost: **470**

Non City Revenue: **294 63%**

Net City Cost: **176 37%**

Project Description and Justification:

If warranted, construct a new traffic signal at the intersection of SR 169 and SE 244th Street.



Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	-	50					50	
Acquisition	-	-						
Construction	-	420						420
Debt Service	-	-						
Total	-	470	-	-	-	-	50	420
Project Funding Sources:								
Federal Grants		-						
State Grants Construction	70.0%	294						294
County Grants		-						
Developer Cont after 1085 units (F)	63.2%	111						111
General Fund		-						
Surface Water Mgt Fund		7						7
Street Fund		-						
Transportation Impact Fee Fund		58	-	-	-	-	50	8
Park Development Fund		-						
Real Estate Excise Tax Funds		-						-
Bond Proceeds		-						
State Infrastructure Loan Proceeds		-						
Total		470	-	-	-	-	50	420

Maintenance & Operation Costs: _____

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: Transportation

Project Number: T36

Project Name: SR 169 - 228th Ave SE to SE 244th St

Lead Department: Public Works

Total Project Cost: 2,500

Non City Revenue: 1,334 53%

Net City Cost: 1,167 47%

Project Description and Justification:

Design and construct second southbound lane on SR 169 from 228th Avenue SE to SE 244th Street and second northbound lane on SR 169 from SE 244th Street to Witte Road SE. Provide center left turn lane/pockets where warranted, curb, gutter, bike lanes and sidewalks.



Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	
Project Costs:									
Mgt & Eng	-	220					220		
Acquisition	-	375					375		
Construction	-	1,905						1,905	
Debt Service	-	-							
Total	-	2,500	-	-	-	-	595	1,905	
Project Funding Sources:									
Federal Grants		-							
State Grants	Construction	70.0%	-	1,334				1,334	
County Grants			-	-					
Developer Cont after 700 units (E)		37.2%	-	434				434	
General Fund			-	-					
Surface Water Mgt Fund			-	200				200	
Street Fund			-	-					
Transportation Impact Fee Fund			-	533	-	-	-	595	
Park Development Fund			-	-				(62)	
Real Estate Excise Tax Funds			-	-					
Bond Proceeds			-	-					
State Infrastructure Loan Proceeds			-	-					
Total			-	2,500	-	-	-	595	1,905

Maintenance & Operation Costs:

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: Transportation

Project Number: T37

Project Name: SR 169 & SE 271st PI Intersection

Lead Department: Public Works

Total Project Cost: 775

Non City Revenue: 500 65%

Net City Cost: 275 35%

Project Description and Justification:

Install a new traffic signal at the intersection of SR 169 and SE 271st Place. Construct approximately 240 lf of new curb, gutter, and sidewalk on the west side of SR 169 to complete a missing gap that will result in a continuous 2nd south bound lane on SR 169 from SR 516 to SE 276th St.



Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	66	-						
Acquisition	-	-						
Construction	-	709	709					
Debt Service	-	-						
Total	66	709	709	-	-	-	-	
Project Funding Sources:								
Federal Grants	-	500	500					
State Grants	-	-						
County Grants	-	-						
Developer Cont after 4135 units (J)	61.3%	168						168
General Fund	-	-						
Surface Water Mgt Fund	-	50	50					
Street Fund	-	-						
Transportation Impact Fee Fund	66	(9)	159	-	-	-	-	(168)
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	66	709	709	-	-	-	-	-
Maintenance & Operation Costs:				8	10	12	14	16

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: **Transportation**

Project Number: **T38**

Project Name: **216th Ave SE - SR 516 to So City Limits**

Lead Department: **Public Works**

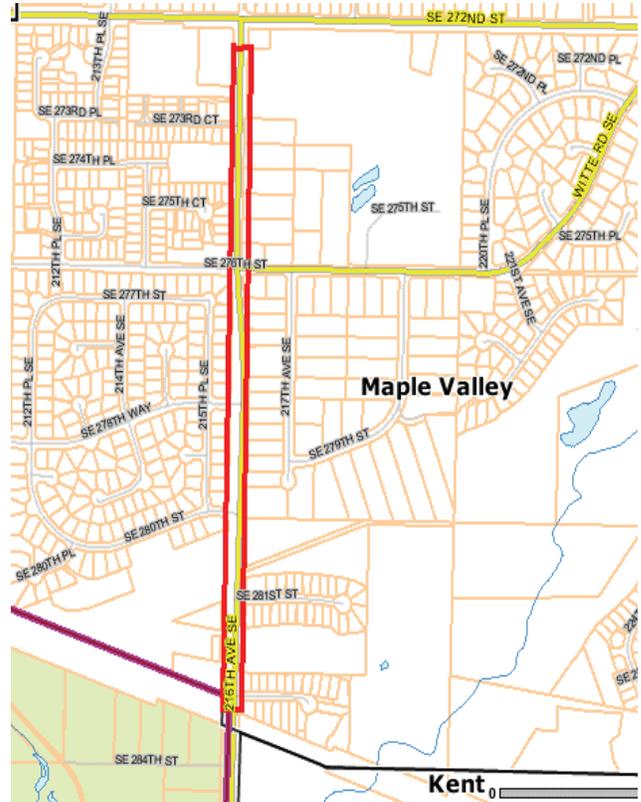
Total Project Cost: **2,250**

Non City Revenue: **1,318 59%**

Net City Cost: **932 41%**

Project Description and Justification:

Improve 216th Avenue between SR 516 and the South City Limit to provide 3-lanes (two travel lanes and a center turn lane/pockets where warranted), curb and gutter, and continuous sidewalks and bicycle lanes on both sides.



Project Financial Summary

		Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:									
Mgt & Eng	-		200	200					
Acquisition	-		167	167					
Construction	-		1,883		1,883				
Debt Service	-		-						
Total	-		2,250	367	1,883	-	-	-	-
Project Funding Sources:									
Federal Grants	-		-						
State Grants	Construction	70%	1,318		1,318				
County Grants			-						
Developer Contribution			-						
General Fund			-						
Surface Water Mgt Fund			200		200				
Street Fund			-						
Transportation Impact Fee Fund			732	367	365				
Park Development Fund			-						
Real Estate Excise Tax Funds			-						
Bond Proceeds			-						
State Infrastructure Loan Proceeds			-						
Total			2,250	367	1,883	-	-	-	-
Maintenance & Operation Costs:						20	22	24	26

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: **Transportation**

Project Number: **T39**

Project Name: **SR 169 Widening (Witte Rd to SE**

Lead Department: **Public Works**

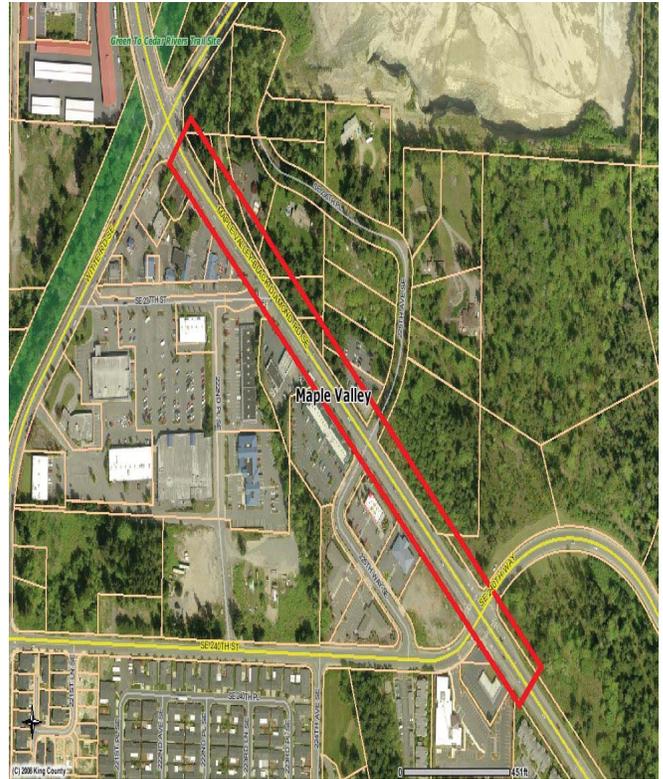
Total Project Cost: **6,350**

Non City Revenue: **3,640 57%**

Net City Cost: **2,710 43%**

Project Description and Justification:

Construct second northbound travel lane, bicycle lane and sidewalk on SR 169 between Witte Road SE and SE 240th Street.



Project Financial Summary

	Last 10	Total	2013	2014	2015	2016	2017
	Years	2013-18	Budget	Forecast	Forecast	Forecast	Forecast
Project Costs:							
Mgt & Eng	-	700		700			
Acquisition	-	450			450		
Construction	-	5,200				5,200	
Debt Service	-	-					
Total	-	6,350	-	700	450	5,200	-
Project Funding Sources:							
Federal Grants		-					
State Grants Construction	70.0%	-	3,640			3,640	
County Grants		-					
Developer Cont after 700 units (E)	37.2%	-	1,008				1,008
General Fund		-					
Surface Water Mgt Fund		-				200	(200)
Street Fund		-					
Transportation Impact Fee Fund		-	1,702	-	700	450	1,360
Park Development Fund		-					
Real Estate Excise Tax Funds		-					
Bond Proceeds		-					
State Infrastructure Loan Proceeds		-					
Total		-	6,350	-	700	450	5,200
Maintenance & Operation Costs:							24 26

Surface Water Management Program

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: Surface Water Management

Project Number: S10

Project Name: Water Quality Retrofits

Lead Department: Public Works

Total Project Cost: 304

Non City Revenue: - 0%

Net City Cost: 304 100%



Project Description and Justification:

This project upgrades existing residential on-site drainage facilities for which the City is responsible, but that have little or no water quality treatment capacity. Options include conversion of existing detention ponds to function strictly as water quality ponds, deepening of the existing detention ponds; reconfiguring the pipes into and out of the ponds; construction berms; or constructing new facilities.

Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	4	30	5	5	5	5	5	5
Acquisition	-	-						
Construction	-	270	45	45	45	45	45	45
Debt Service	-	-						
Total	4	300	50	50	50	50	50	50
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	4	300	50	50	50	50	50	50
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	4	300	50	50	50	50	50	50

Maintenance & Operation Costs:

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: Surface Water Management

Project Number: S12

Project Name: Miscellaneous Drainage Improvements

Lead Department: Public Works

Total Project Cost: 1,580

Non City Revenue: - 0%

Net City Cost: 1,580 100%

Project Description and Justification:

The project will address existing identified and emergent drainage or flooding problems within the City. In addition the project will fund small works drainage improvement projects, including maintenance repairs or replacements. Funds may be also used to provide local match for grants.



Project Financial Summary

	Last 10	Total	2013	2014	2015	2016	2017	2018
	Years	2013-18	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Project Costs:								
Mgt & Eng	70	270	45	45	45	45	45	45
Acquisition	-	-						
Construction	10	1,230	205	205	205	205	205	205
Debt Service	-	-						
Total	80	1,500	250	250	250	250	250	250
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	80	1,500	250	250	250	250	250	250
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
Total	-	-						
Total	80	1,500	250	250	250	250	250	250

Maintenance & Operation Costs:

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: Surface Water Management

Project Number: S14

Project Name: Lake Lucerne Outlet Restoration

Lead Department: Public Works

Total Project Cost: 233

Non City Revenue: 96 41%

Net City Cost: 136 59%

Project Description and Justification:

The purpose of the project is to increase conveyance and enhance fish habitat by replacing the existing culvert at the 26100 block of 220th PI SE. Also the project will enhance water quality and reduce soil erosion and improve fish habitat by providing supplemental vegetation between the culvert and the shoreline of Lake Lucerne.



Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	70	62	62					
Acquisition	-	-						
Construction	-	101	101					
Debt Service	-	-						
Total	70	163	163	-	-	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	96	96					
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	70	66	66	-	-	-	-	-
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	-	-						
Bond Proceeds	-	-						
Total	-	-						
Total	70	163	163	-	-	-	-	-

Maintenance & Operation Costs:

Parks & Recreation Program

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: Parks & Recreation

Project Number: P3

Project Name: Summit Ballfields

Lead Department: Parks

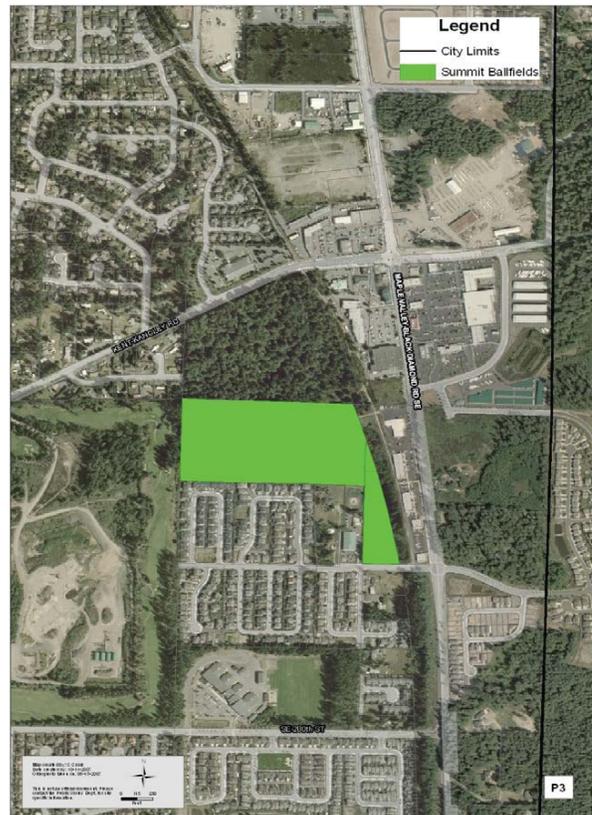
Total Project Cost: 17,580

Non City Revenue: - 0%

Net City Cost: 17,580 100%

Project Description and Justification:

The City purchased the property in 2006 from the Tahoma School District. In 2010, the City completed a master planning process for the property that contemplated construction of athletic fields in three phases with funding coming primarily from a voted bond issue that is anticipated to be put to the voters in early 2014. The bond issue could be combined with other park development projects. The 2013 expenditure will be for the cost of 2014 bond issue election.



Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	160	650	50	600				
Acquisition	760	-						
Construction	10	16,000		8,000	8,000			
Debt Service	-	-						
Total	930	16,650	50	8,600	8,000	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	36	-						
General Fund	-	50	50					
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	26.61%	42	-	-	-	-	-	-
Real Estate Excise Tax Funds	852	-	-	-	-	-	-	-
Bond Proceeds (Voted)	-	16,600		8,600	8,000			
State Infrastructure Loan Proceeds	-	-						
Total	930	16,650	50	8,600	8,000	-	-	-
Maintenance & Operation Costs:						200	200	200

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: **Parks & Recreation**

Project Number: **P5**

Project Name: **Lake Wilderness Lodge**

Lead Department: **Parks**

Total Project Cost: **3,013**

Non City Revenue: **1,481** **49%**

Net City Cost: **1,531** **51%**

Project Description and Justification:

The City of Maple Valley acquired Lake Wilderness Park and Lodge in 2003 through transfer of ownership from Metropolitan King County. In 2004, the City completed a renovation of the conference room wing begun by the County. In 2005 the City completed construction of the north wing access ramp and stairs. In 2007 the Lodge master plan was completed with several prioritized work items identified as needing repair; including exterior, interior and aesthetic improvements. These improvements were completed in 2009. Ongoing repairs to paint, carpet and mechanical systems will be needed over time.



Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	594	-						
Acquisition	-	-						
Construction	2,318	100		50			50	
Debt Service	-	-						
Total	2,913	100	-	50	-	-	50	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	1,481	-						
County Grants	-	-						
Developer Contribution	8	-						
General Fund	539	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	885	100	-	50	-	-	50	-
Bond Proceeds	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	2,913	100	-	50	-	-	50	-

Maintenance & Operation Costs:

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: Parks & Recreation

Project Number: P6

Project Name: Lake Wilderness Park

Lead Department: Parks

Total Project Cost: 2,779

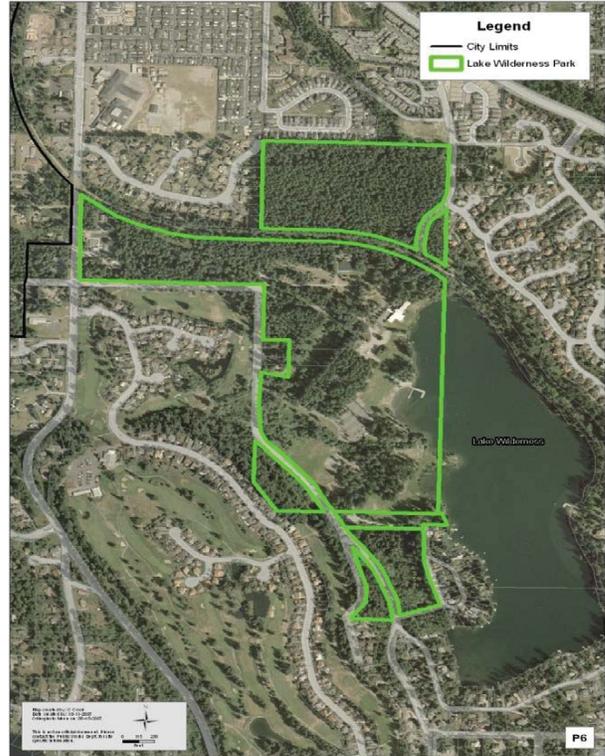
Non City Revenue: 300 11%

Net City Cost: 2,479 89%

Project Description and Justification:

The City of Maple Valley acquired Lake Wilderness Park and Lodge in 2003 through transfer of ownership from Metropolitan King County. In 2007, the Lake Wilderness Park master plan was completed in conjunction with a group of stakeholders representing a cross section of the community. The master plan identified 10 phases of work to be completed over the next 20 years. Funding for the improvements is proposed to come from a combination of City revenues and grants. Projects include infrastructure improvements such as dock replacement, beach house remodel, additional parking and picnic shelter upgrades. The projects in the

2011-2013	525,000	Replace existing dock
2013	300,000	Add'l parking includes Gaffney & Sumi
2015	250,000	Remodel existing beach house
2017	1,500,000	Swim Beach Phase



Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	167	319	69		50		200	
Acquisition	-	-						
Construction	53	2,240	740		200		1,300	
Debt Service	-	-						
Total	220	2,559	809	-	250	-	1,500	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	300					300	
County Grants	-	-						
Developer Contribution	-	-						
General Fund	139	100			100			
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	43.61%	7	985	353	-	109	-	523
Real Estate Excise Tax Funds		74	1,174	456	-	41	-	677
Bond Proceeds (Voted)	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	220	2,559	809	-	250	-	1,500	-

Maintenance & Operation Costs:

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: **Parks & Recreation**

Project Number: **P10**

Project Name: **Park, Recreation, Culture, and Human**

Lead Department: **Parks**

Total Project Cost: 100

Non City Revenue: - 0%

Net City Cost: **100 100%**



Project Description and Justification:

The City adopted its original Parks, Recreation, Culture, and Human Services Plan in 2000. At that time the City did not own an active use park. In 2007, a technical update to the plan was done to reflect the increase in population, changes in park ownership and the City's role in providing parks and recreation services that had occurred since the plan was originally adopted. This plan is a road map for parks, recreation, cultural and human services for the City. Every 6 years the City must undergo a process to update its park plan to remain grant eligible with the Washington State Recreation and Conservation Office.

Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	-	100	100					
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
Total	-	100	100	-	-	-	-	-
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	-	-						
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	100	100					
Real Estate Excise Tax Funds	-	-						
Bond Proceeds (Voted)	-	-						
State Infrastructure Loan Proceeds	-	-						
Total	-	100	100	-	-	-	-	-

Maintenance & Operation Costs: _____

Community Facilities Program

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: **Community Facilities** Project Number: **C1**

Project Name: **Enhanced Youth, Community & Senior Facility**

Lead Department: **Park & Recreation Department**

Total Project Cost: **11,015**

Non City Revenue: **3,260 30%**

Net City Cost: **7,755 70%**



Project Description and Justification:

This project recognizes the importance of enhanced facilities for youth and seniors and for community activities in Maple Valley. It envisions a partnership that would at minimum include the City with the Greater Maple Valley Community Center (GMVCC) and could include other groups such as the YMCA, Tahoma Learning Center, Communities that Care, etc. In 2006 and 2007 the City provided funds in conjunction with Federal, State, and County grants for the construction of an Interim Youth Center. In 2016 and 2017 an enhanced facility is projected to be built assuming additional grants or other partnership revenue and the approval of a voted bond issue in 2012. At this point operating costs are assumed to be the joint responsibility of the City and the GMVCC.

Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	119	1,200					600	600
Acquisition	-	-						
Construction	696	9,000					2,000	7,000
Debt Service	-	-						
Total	815	10,200	-	-	-	-	2,600	7,600
Project Funding Sources:								
Federal Grants	90	-						
State Grants	45	3,000						3,000
County Grants	125	-						
Developer Contribution	-	-						
General Fund	525	-	-					
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	16.28%	130			-	-	65	65
Real Estate Excise Tax Funds	131	670			-	-	335	335
Bond Proceeds (Voted)	(100)	6,400					2,200	4,200
State Infrastructure Loan	-	-						
Total	815	10,200	-	-	-	-	2,600	7,600

Maintenance & Operation Costs (City cost, excluding costs paid by GMVCC)

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: City Facilities Project Number: F3

Project Name: Maple Valley Place Legacy Project

Lead Department: City Manager

Total Project Cost: 474

Non City Revenue: - 0%

Net City Cost: 474 100%

Project Description and Justification:

In 2000, the City purchased 54 acres of undeveloped land on Maple Valley Highway, north of SE 260th St, directly across from the Tahoma School District administration building. Per the bond covenant used to purchase a portion of the property, at least 50% of the site must remain in public use. Funds in the forecast are placeholders for planning and initiating the process of seeking public/private partnerships with interested developers to explore appropriate strategies to mitigate capital costs to the City while encouraging quality development. The goal of the Maple Valley City Council is to open a new city hall on the site by the year 2020. To encourage this process the City Council passed a motion on a 7-0 vote to complete a road map for this 10-year process.



Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	99	375		25	50	100	100	100
Acquisition	-	-						
Construction	-	-						
Debt Service	-	-						
Total	99	375	-	25	50	100	100	100
Project Funding Sources:								
Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	6	300				100	100	100
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	-	-						
Park Development Fund	-	-						
Real Estate Excise Tax Funds	38	75	-	25	50			
Bond Proceeds	55	-						
Infrastructure Loan Proceeds	-	-						
Total	99	375	-	25	50	100	100	100

Maintenance & Operation Costs:

Debt Service Program

CIP Project Form

2013 Budget

Dollars in Thousands

CIP Program: **Debt Service Program** Project Number: **D5**

Project Name: **2005 Bond Refunding Debt Service**

Lead Department: **Finance**

Total Project Cost: **5,842**

Non City Revenue: **- 0%**

Net City Cost: **5,842 100%**

Project Description and Justification:

Debt Ser Principal Interest Balance

This bond issue refinanced the callable portion of the 2000 general obligation bond issue saving the City \$218,372 in net present value savings. Interest rates on the new bond issue will be between 3.0% and 4.25% with maturities between 2005 and 2020. Larger payments will begin in 2011 after the non callable portion of the 2000 bond issue is paid off in 2010. Since an advance refunding of bonds can only be done one time and the 2005 Bonds are technically still those original 2000 Bonds, but just refinanced at a lower interest rate. The call date of the 2005 Bonds had a standard 10-year call of 6/1/2015. Since an advance refunding had already been done on those 2000 Bonds, these 2005 Bonds can only be done as a "current" refunding. A current refunding means bonds can only be called/refunded within 90 days of the call date. So the 2005 Bonds aren't eligible to be refunded until 3/1/2015 at the earliest (3 months within the 6/1/15 call date)

	Debt Ser	Principal	Interest	Balance
				3,745
2013	559	405	154	3,340
2014	563	425	138	2,915
2015	561	440	121	2,475
2016	558	455	103	2,020
2017	560	475	85	1,545
2018	560	495	65	1,050
2019	559	515	44	535
2020	558	535	23	-

Project Financial Summary

	Last 10 Years	Total 2013-18	2013 Budget	2014 Forecast	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Project Costs:								
Mgt & Eng	-	-						
Acquisition	-	-						
Construction	-	-						
Debt Service	2,482	3,360	559	563	561	558	560	560
Total	2,482	3,360	559	563	561	558	560	560

Project Funding Sources:

Federal Grants	-	-						
State Grants	-	-						
County Grants	-	-						
Developer Contribution	-	-						
General Fund	1,509	818	413	127	63	67	72	76
Surface Water Mgt Fund	-	-						
Street Fund	-	-						
Transportation Impact Fee Fund	496	673	112	113	112	112	112	112
Park Development Fund	-	-						
Real Estate Excise Tax Funds	472	1,868	34	323	385	379	375	372
Bond Proceeds	5	-						
State Infrastructure Loan Proceeds	-	-						
Total	2,482	3,360	559	563	561	558	560	560

Maintenance & Operation Costs:

Appendix

Appendices

This part of the City of Maple Valley's Budget Document presents analytical information, much of it over the last ten years, that provides a context for understanding the city's overall financial health.

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Financial Trends	
These schedules contain information to help the reader understand how the city's financial performance and well-being have changed over time.	
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Revenue Capacity	
These schedules contain information to help the reader assess the city's revenue capacity and its ability to fund future operations.	
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Debt Capacity	
These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt and the city's ability to issue additional debt in the future.	
E Computation of Legal Debt Margin	322
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Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the city's financial activities take place.	
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Appendix A: Changes in Fund Balances - Governmental Funds

Last Ten Years

(modified accrual basis of accounting)

	2003	2004	2005	2006
REVENUES				
Taxes				
Regular Property Tax	\$ 1,840,959	\$ 1,996,286	\$ 2,157,260	\$ 2,351,509
Sales Tax	1,777,238	2,034,736	2,035,201	2,258,415
Utility Tax	355,142	393,283	454,941	520,273
Real Estate Excise Tax	1,258,505	1,389,636	1,931,398	1,880,733
Gambling Tax	28,489	26,476	27,688	30,446
Total Taxes	5,260,333	5,840,417	6,606,488	7,041,376
Licenses & Permits	868,544	892,631	1,117,595	871,014
Intergovernmental Revenue	1,085,988	1,941,261	1,050,231	4,652,946
Charges for Service	2,007,711	1,925,314	2,665,117	2,273,067
Fines & Forfeitures	62,888	70,007	55,112	92,810
Miscellaneous Revenue	405,610	311,930	573,808	1,059,597
TOTAL REVENUES	9,691,074	10,981,560	12,068,351	15,990,810
Percent Growth	17%	13%	10%	33%
EXPENDITURES				
Current				
General Government	1,018,873	1,180,666	1,312,478	1,399,934
Community Development	626,581	805,102	725,670	819,959
Human Services	147,011	121,475	136,619	171,770
Parks & Recreation	698,268	853,933	926,017	1,109,681
Public Safety	1,798,950	1,843,032	2,022,313	2,132,254
Public Works	796,228	1,033,301	1,126,804	890,639
Capital Outlay	3,629,924	4,777,283	2,603,108	7,017,380
Debt Service				
Principal	229,725	244,725	369,725	369,803
Interest on Long-term Debt	357,006	345,785	211,646	288,814
TOTAL EXPENDITURES	9,302,566	11,205,302	9,434,380	14,200,234
Percent Growth	29%	20%	-16%	51%
REVENUES OVER (UNDER) EXPENDITURES	388,508	(223,742)	2,633,971	1,790,576
OTHER FINANCING SOURCES (USES)				
General Obligation Debt Proceeds			1,421,250	
Transfer In from (Out to) Enterprise Funds			8,279	(4,491,689)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	1,429,529	(4,491,689)
REVENUE AND OTHER SOURCES OVER (UNDER)	388,508	(223,742)	4,063,500	(2,701,113)
FUND BALANCE, January 1	10,046,644	10,435,152	10,211,410	14,274,910
FUND BALANCE, December 31				
Nonspendable - General Fund	7,129	10,876	11,871	11,871
Restricted - Special Revenue Funds	7,607,717	6,803,969	10,076,599	9,043,827
Unassigned - General Fund	2,820,306	3,396,565	4,186,440	2,518,099
TOTAL	\$ 10,435,152	\$ 10,211,410	\$ 14,274,910	\$ 11,573,797
Debt Service as % on non Capital Expenditures	10%	9%	9%	9%
Unassigned Fund Balance as % of Current Expenditures	55%	58%	67%	39%
Total Fund Balance as % of Total Expenditures	112%	91%	151%	82%

							2013
2007	2008	2009	2010	2011	2012	Budget	
\$ 2,547,157	\$ 2,678,139	\$ 2,971,125	\$ 3,049,990	\$ 3,139,117	\$ 3,200,310	\$ 3,320,025	
2,313,211	2,119,678	1,865,487	1,942,926	2,100,009	2,528,876	2,395,024	
573,486	597,819	608,851	745,107	1,632,226	1,698,866	1,738,605	
1,252,081	761,174	528,117	686,659	551,843	1,043,963	654,000	
36,555	39,204	38,373	43,419	37,520	38,828	39,000	
6,722,490	6,196,014	6,011,953	6,468,101	7,460,715	8,510,844	8,146,653	
655,476	551,741	510,479	637,548	782,423	861,983	580,184	
5,103,822	2,852,527	1,915,853	2,426,341	1,515,257	2,991,777	2,148,980	
2,042,708	1,849,256	1,222,983	1,453,902	3,066,003	2,428,848	1,370,092	
77,701	110,401	105,261	106,404	176,372	153,605	145,593	
935,003	751,135	391,408	503,013	488,306	424,708	446,460	
15,537,200	12,311,074	10,157,937	11,595,309	13,489,076	15,371,764	12,837,963	
-3%	-21%	-17%	14%	16%	14%	-16%	
1,641,869	1,965,539	1,899,627	1,936,460	1,819,336	1,951,659	2,072,132	
850,330	952,929	987,742	910,052	956,631	1,123,179	981,502	
212,019	200,799	220,294	273,033	217,842	232,840	233,309	
1,424,527	1,366,646	1,387,051	1,584,388	1,584,155	1,630,836	1,792,300	
2,294,699	2,331,111	2,376,542	2,714,104	3,557,118	3,926,144	4,199,372	
974,976	1,282,523	1,328,019	1,313,601	1,302,269	1,009,435	1,284,592	
8,223,123	2,433,960	2,083,767	3,030,870	3,950,040	3,356,743	4,613,906	
418,595	474,668	524,621	544,621	559,621	579,621	589,621	
282,200	285,170	276,956	216,558	197,475	181,552	164,829	
16,322,338	11,293,345	11,084,619	12,523,687	14,144,487	13,992,009	15,931,563	
15%	-31%	-2%	13%	13%	12%	14%	
(785,138)	1,017,729	(926,682)	(928,378)	(655,411)	1,379,755	(3,093,601)	
1,396,500	479,250	-	-	-	-	-	
99,170	(31,561)	267,055	(177,783)	647,304	46,893	496,547	
1,495,670	447,689	267,055	(177,783)	647,304	46,893	496,547	
710,532	1,465,418	(659,627)	(1,106,161)	(8,107)	1,426,649	(2,597,053)	
11,573,797	12,284,329	13,749,747	13,090,120	11,983,959	11,975,852	13,402,501	
12,267	15,815	37,517	47,311	37,019	37,019	37,019	
8,994,595	10,904,549	10,439,971	9,900,220	9,105,966	10,408,160	8,702,657	
3,277,467	2,829,383	2,612,632	2,036,428	2,832,867	2,957,321	2,065,771	
\$ 12,284,329	\$ 13,749,747	\$ 13,090,120	\$ 11,983,959	\$ 11,975,852	\$ 13,402,501	\$ 10,805,447	
9%	9%	9%	8%	7%	7%	7%	
44%	35%	32%	23%	30%	30%	20%	
75%	122%	118%	96%	85%	96%	68%	

Appendix B: Property Tax Data**Last Ten Years**

	2003	2004	2005	2006
ASSESSED VALUE				
Assessed Value (2)	1,406,494,280	1,576,123,000	1,794,055,783	2,015,609,742
Increase (Decrease) in Assessed Valuation	11%	12%	14%	12%
Includes Local New Construction of	87,971,762	102,016,810	124,302,118	128,460,703
Includes Increase in Public Utility Value	433,429	218,001	-	-
Total New Construction	88,405,191	102,234,811	124,302,118	128,460,703
PROPERTY TAX RATES (1)				
Direct Regular and Special				
City of Maple Valley	1.45	1.42	1.37	1.31
Overlapping Regular and Special				
State School Fund	2.90	2.76	2.69	2.50
King County General	1.35	1.43	1.38	1.33
King County Road	N/A	N/A	N/A	N/A
Port of Seattle	0.26	0.25	0.25	0.23
Emergency Medical Services (EMS)	0.24	0.24	0.23	0.22
Ferry District				
King County Flood District				
Rural Library District	0.55	0.54	0.53	0.53
Tahoma School District Special Levy	2.72	2.65	2.54	2.47
Tahoma School District Bond & Bldg	1.86	1.85	1.26	1.21
Fire District # 43	1.59	1.64	1.68	1.61
Sub Total Overlapping	11.46	11.37	10.56	10.09
Total Property Tax Levy	12.91	12.79	11.94	11.41
PROPERTY TAXES LEVIED AND COLLECTED (1)				
Property Taxes Levied				
Original Levy (2)	1,848,227	1,995,604	2,161,149	2,353,676
Adjustments	(5,419)	1,163	(2,200)	(1,231)
Revised Levy	1,842,808	1,996,767	2,158,949	2,352,445
Percent of Levy Change from Prior Year (PY)	11.0%	8.4%	8.1%	9.0%
% of Levy related to New Construction & Annexation	10.0%	7.4%	7.1%	8.0%
Property Taxes Collected				
Collections as of the End of the Levy Year	1,803,855	1,956,389	2,119,819	2,313,515
Percent Collected as of the End of the Levy Year	97.9%	98.0%	98.2%	98.3%
Collections in Subsequent Years	38,953	40,378	39,130	38,930
Total Collections to Date	1,842,808	1,996,767	2,158,949	2,352,445
Percent Collected to Date	100.0%	100.0%	100.0%	100.0%
Current Amount Outstanding	-	-	-	-
Percent of Current Amount Outstanding by Year	0.0%	0.0%	0.0%	0.0%
Single Family Residential (SFR) Property Taxes				
Average Value of SFR	237,194	255,842	285,080	357,241
Percent Change from Prior Year (PY)	4.5%	7.9%	11.4%	25.3%
City Share of Property Taxes per SFR on PY Value	329	336	351	374
Total Property Taxes per SFR on PY Value	2,931	3,033	3,054	3,252
Percent Change from Prior Year (PY)	1.3%	3.5%	0.7%	6.5%

(1) Tax rates are expressed in terms of dollars of tax per thousand dollars of assessed value. Tax rates are applied to previous year's assessed value to determine levy amount. Tax rates are for majority of City property tax parcels. Less than 5% of City parcels are in Public Hospital District #1 with an additional levy rate of **\$.50** per \$1,000 of assessed valuation.

(2) 2009 includes the annexation of Maple Ridge with an initial assessed valuation of \$262,137,000 and tax levy of \$341,046.

						2013			
2007	2008	2009	2010	2011	2012	Non Voted		Voted	Total
						\$ 5.90	Other		
2,293,057,004	2,579,005,968	2,446,394,927	2,437,805,896	2,296,106,212	2,143,931,000				
14%	12%	-5%	0%	-6%	-7%				
84,356,197	51,762,393	45,038,436	34,004,314	26,605,677	57,519,249				
2,261,297	-	-	3,740,931	-	2,315,419				
86,617,494	51,762,393	45,038,436	37,745,245	26,605,677	59,834,668				
1.26	1.17	1.08	1.25	1.29	1.38	1.55			1.55
2.33	2.13	1.96	2.22	2.28	2.42		2.57		2.57
1.29	1.21	1.10	1.28	1.34	1.42	1.34	0.20		1.54
N/A	N/A	N/A	N/A	N/A	N/A				0.00
0.23	0.22	0.20	0.22	0.22	0.23		0.23		0.23
0.21	0.30	0.27	0.30	0.30	0.30		0.30		0.30
	0.06	0.05	0.00	0.00	0.00		0.00		0.00
	0.10	0.09	0.11	0.11	0.12	0.13	0.00		0.13
0.50	0.45	0.42	0.49	0.57	0.57	0.50	0.00	0.07	0.57
2.46	2.32	2.22	2.74	3.39	3.54			3.95	3.95
1.71	1.55	1.44	1.70	1.89	2.05			2.30	2.30
1.67	1.57	1.45	1.72	1.62	1.72	1.50	0.00	0.24	1.74
10.40	9.91	9.20	10.78	11.72	12.36	3.47	3.30	6.56	13.34
11.66	11.08	10.27	12.03	13.01	13.75	5.02	3.30	6.56	14.89
2,547,157	2,680,754	2,975,484	3,059,587	3,142,481	3,205,605				
778	(1,015)	(238)	(4,243)	(1,982)	(2,218)				
2,547,935	2,679,739	2,975,246	3,055,344	3,140,499	3,203,387				
8.3%	5.2%	11.0%	2.7%	2.8%	2.0%				
7.3%	4.2%	10.0%	1.7%	1.8%	1.0%				
2,493,940	2,610,891	2,914,436	2,989,404	3,085,616	3,161,830				
97.9%	97.4%	98.0%	97.8%	98.3%	98.7%				
53,889	68,656	59,273	59,211	41,140					
2,547,829	2,679,547	2,973,709	3,048,615	3,126,756	3,161,830				
100.0%	100.0%	99.9%	99.8%	99.6%	98.7%				
106	192	1,537	6,729	13,742	41,556				
0.2%	0.3%	2.4%	10.5%	21.5%	65.1%				
364,409	346,837	300,261	302,814	275,667	278,251				
2.0%	-4.8%	-13.4%	0.9%	-9.0%	0.9%				
452	426	373	375	391	382				
4,166	4,038	3,563	3,613	3,941	3,789				
28.1%	-3.1%	-11.8%	1.4%	9.1%	-3.8%				

Appendix C: Sales Tax Data

	SIC Group	2003	2004	2005	2006
Sales Tax Revenue (Locally generated) (1)					
Retail Trade	441-454	\$ 418,633	\$ 450,406	\$ 496,540	\$ 566,306
Construction	236-238	497,249	647,361	554,219	576,577
Food Services, Drinking Places	722	125,845	144,271	156,558	175,413
Wholesale Trade	423-425	103,816	110,161	108,060	110,603
Telecommunication	517	63,298	67,923	80,797	74,846
Other Services	811-814	38,284	44,475	38,204	41,362
Public Administration	921-926	36,846	40,901	43,990	48,402
Administrative and Support Services	561-562	44,082	57,302	48,407	56,009
Manufacturing	311-339	12,070	12,979	16,134	25,006
Rental & Leasing	532	50,504	37,333	46,610	55,800
Arts Entertainment & Recreation	711-713	29,261	26,639	27,481	26,016
Professional, Scientific & Technical Services	541			13,068	15,982
Finance and Insurance	521-525	37,239	30,786	32,682	30,294
All Other		33,770	55,349	29,198	50,815
		\$ 1,490,897	\$ 1,725,886	\$ 1,691,948	\$ 1,853,431
Overall Annual Percent Growth		9%	16%	-2%	10%
Construction Percent Growth		12%	30%	-14%	4%
Non Construction Percent Growth		8%	9%	5%	12%
Sales Tax Revenue (2)					
Maple Valley Storefront Businesses					
Businesses		149	164	161	168
Sales Tax		656,572	668,774	691,398	741,513
Maple Valley Home Occupancies					
Businesses		83	92	95	110
Sales Tax		29,154	23,650	22,755	31,925
Maple Valley Construction Contractors					
Businesses		121	113	106	102
Sales Tax		53,410	66,733	90,614	45,760
Other Construction Contractors					
Businesses		1,305	1,440	1,413	1,384
Sales Tax		443,839	580,628	463,605	530,817
Non Maple Valley Businesses					
Businesses		1,895	2,053	2,170	2,300
Sales Tax		307,922	386,101	423,576	503,416
Total					
Businesses		3,553	3,862	3,945	4,064
Sales Tax		\$ 1,490,897	\$ 1,725,886	\$ 1,691,948	\$ 1,853,431

- (1) Locally generated grouped by Standard Industrial Code (SIC). Additional sales tax is generated county-wide and distributed based on population for criminal justice programs
- (2) Maple Valley categorization by where business is located

	2007	2008	2009	2010	2011	2012	% of 2012	
\$	591,788	\$ 575,516	\$ 559,551	\$ 568,584	\$ 613,889	\$ 797,120	39%	
	503,399	376,299	235,090	263,506	330,561	471,520	23%	
	176,899	176,353	165,598	180,369	177,852	222,657	11%	
	119,020	100,462	88,004	77,753	89,395	122,330	6%	Building Suppliers
	80,193	80,524	78,691	78,669	83,542	87,401	4%	
	52,180	51,633	60,605	76,875	77,812	79,971	4%	Auto Services
	76,637	62,532	45,587	53,574	51,183	51,787	3%	State licensing, City of MN
	82,943	53,296	37,830	40,132	42,808	51,642	3%	Landscaping
	13,898	21,651	26,429	25,933	32,475	41,243	2%	Construction Accessories
	73,537	69,803	42,512	36,409	28,450	27,909	1%	Equip Leasing, Videos
	18,443	32,936	21,480	23,706	25,177	27,657	1%	Golf Courses, Fitness
	23,772	20,446	27,336	26,023	22,355	24,662	1%	
	27,820	18,814	15,395	14,290	10,665	12,147	1%	
	2,663	3,093	42,389	40,331	56,678	36,743	2%	
\$	1,843,192	\$ 1,643,358	\$ 1,446,497	\$ 1,506,154	\$ 1,642,842	\$ 2,054,789	100%	
	-1%	-11%	-12%	4%	9%	25%		
	-13%	-25%	-38%	12%	25%	43%		
	5%	-5%	-4%	3%	6%	21%		
								Average Annual Change Last Ten Years
	163	152	148	143	147	186	2%	
	760,774	714,708	655,892	677,366	668,133	885,170	3%	
	130	138	126	130	129	149	8%	
	39,021	26,660	13,609	14,651	14,627	13,542	-5%	
	109	110	100	113	101	98	-2%	
	57,542	44,955	22,847	29,126	25,729	22,664	-6%	
	1,521	1,435	1,401	1,379	1,429	1,604	2%	
	445,857	331,344	212,243	234,380	304,832	448,856	0%	
	2,570	3,508	3,887	4,078	4,313	4,621	14%	Vehicle sales, Leasing,
	539,998	525,691	541,906	550,631	629,521	684,557	12%	Telephone, Internet
	4,493	5,343	5,662	5,843	6,119	6,658	9%	
\$	1,843,192	\$ 1,643,358	\$ 1,446,497	\$ 1,506,154	\$ 1,642,842	\$ 2,054,789	4%	

Appendix D: Private Development Activity

Last Ten Years

	Type	Lots	Sq Ft	Preliminary Plat Approved	Project Completed	2003	2004	2005
Projects Completed in 2012								
Woodridge	SF	168		Dec-04	Mar-12			
Haley's Terrace	SF	46		May-05	Mar-12			
Arbors @ Maple Wood	SF	60		Jan-05	Mar-12			
Bellamonte (Green Valley)	SF	17		Sep-06	Apr-12			
Whispering Meadows	SF	22		Apr-05	May-12			
Hathaway Glen	SF	46		Jul-05	May-12			
MV Town Square Bldg A (Fred Meyer)	NC		183,479	Jun-11	May-12			
MV Town Square Bldg K (Chase Bank)	NC		4,287	Nov-11	May-12			
MV Town Square Bldg J (Burger King)	NC		3,103	Mar-12	Jun-12			
MV Town Square Bldg L (Hop Jacks / Sprint)	NC		5,615	Dec-11	Jul-12			
MV Town Square Bldg F (Various)	NC		6,520	Dec-11	Aug-12			
MV Town Square Bldg B (Multicare)	NC		10,770	Jan-12	Aug-12			
Maple Valley Gardens	SF	9		May-06	Aug-12			
MV Town Square Bldg N (Various)	NC		4,370	Jan-12	Aug-12			
MV Town Square Bldg E (Smile Dental)	NC		4,508	Dec-11	Sep-12			
Highlands @ Cedar Downs	SF	65		Mar-03	Oct-12			
MV Town Square Bldg D (Pinnacle PT)	NC		8,485	Dec-11	Oct-12			
MV Town Square Bldg G (Farrelli's Pizza)	NC		6,229	Jan-12	Oct-12			
MV Town Square Pad (Fred Meyer Fuel)	NC		4,575	Sep-12	Nov-12			
MV Town Square Bldg H (Various)	NC		4,722	Jan-12	Dec-12			
Total Projects Completed in 2012	20	433	246,663			-	-	-
City Approved Projects In Progress								
Greenbrier Crest 1 (Sawyer Crest 1)	SF	50		Feb-05				
Ridge @ Lake Wilderness	SF	11		Feb-05				
Sun Ridge @ Elk Run Meadows 3	SF	75		May-05				
Mountain View (Rogneby)	SF	42		May-05				
Logbrook	SF	60		Sep-05				
Rock Creek Meadows Division 3	SF	34		Aug-06				
Mystic Meadows	SF	25		Sep-06				
Greenbrier Crest 2 (Sawyer Crest 2)	SF	29		Oct-06				
Arbors @ Rock Creek Division 1	SF	78		Jul-07				
Arbors @ Rock Creek Division 2	SF	108		Jul-07				
Jordan's Crossing	SF	18		Jul-07				
South Fork Maple Plat	SF	10		Jul-07				
Malloy	SF	44		Oct-07				
Wilderness Hills 3	SF	22		Dec-07				
Wilderness Hills 4	SF	16		Sep-08				
Sun Ridge @ Elk Run 4 Division 1	SF	59		Jun-12				
Four Corners Square Bldg H (Johnson's Hardware)	NC		50,380	Jul-12				
Four Corners Square Bldg J & K	NC		11,301	Jul-12				
Four Corners Square Bldg L (Grocery Outlet)	NC		18,226	Jul-12				
Sun Ridge @ Elk Run 4 Division 2	SF	6		Sep-12				
MV Town Square Bldg M	NC		2,544	May-12				
Other Previously Approved Plats	SF	69		Pre-Incorporation		18	13	12
Total Projects In Progress	22	756	82,451			18	13	12
Projects Completed in Last 9 Years	65	2,171	314,041			397	365	440
Completed in Last 10 Years and in Progress	107	3,360	643,155			415	378	452
Last Ten Years						415	793	1,245

FR Single (SF) & Multi Family (MF) Residential
 NC New Commercial



Housing Units						FR	FR	FR	
2006	2007	2008	2009	2010	2011	2012	Preliminary Plat Lots	Approved Engineering	Recorded Plat Lots
23	10	29	23	38	36	9	-	-	-
		1	4	17	18	6	-	-	-
1	36	12	6	2	1	2	-	-	-
			3	10	3	1	-	-	-
				5	11	6	-	-	-
				9	17	20	-	-	-
					2	7	-	-	-
15	15	5		3	8	19	-	-	-
39	61	47	36	84	96	70	-	-	-

Projects Completed in 2012

- Woodridge
- Haley's Terrace
- Arbors @ Maple Wood
- Bellamonte (Green Valley)
- Whispering Meadows
- Hathaway Glen
- MV Town Square Bldg A (Fred Me
- MV Town Square Bldg K (Chase B
- MV Town Square Bldg J (Burger K
- MV Town Square Bldg L (Hop Jacl
- MV Town Square Bldg F (Various)
- MV Town Square Bldg B (Multicar
- Maple Valley Gardens
- MV Town Square Bldg N (Various)
- MV Town Square Bldg E (Smile D
- Highlands @ Cedar Downs
- MV Town Square Bldg D (Pinnacle
- MV Town Square Bldg G (Farrelli's
- MV Town Square Pad (Fred Meyer
- MV Town Square Bldg H (Various)

	4			8	9	27	2		
	4			1		1	5		
		2	9	4	4	9	47		
					15	23	4		
						-	60		
						16	18		
						-	25		
			4	7	5	9	4		
						-	78	78	
						-	108		
						-	18	18	
						-	10		
						-	44		
						-	22		
						-	16		
						-	59		
6	8	2	4	2		4			
6	16	4	17	22	33	89	526	96	80
224	71	47	40	19	27	-	-		
269	148	98	93	125	156	159	526		
1,514	1,662	1,760	1,853	1,978	2,134	2,293			

City Approved Projects In Progress

- 2 Greenbrier Crest 1 (Sawyer Crest 1)
- 5 Ridge @ Lake Wilderness
- 47 Sun Ridge @ Elk Run Meadows 3
- 4 Mountain View (Rogneby)
- Logbrook
- 18 Rock Creek Meadows Division 3
- Mystic Meadows
- 4 Greenbrier Crest 2 (Sawyer Crest 2)
- Arbors @ Rock Creek Division 1
- Arbors @ Rock Creek Division 2
- Jordan's Crossing
- South Fork Maple Plat
- Malloy
- Wilderness Hills 3
- Wilderness Hills 4
- Sun Ridge @ Elk Run 4 Division 1
- Four Corners Square Bldg H (Johns
- Four Corners Square Bldg J & K
- Four Corners Square Bldg L (Groce
- Sun Ridge @ Elk Run 4 Division 2
- MV Town Square Bldg M
- Other Previously Approved Plats
- Total Projects In Progress**

Appendix E: Computation of Legal Debt Margin

December 31, 2012

	Assessed Value	Rate	Debt Capacity	Debt Outstanding	Debt Margin Dollars	%
ASSESSED VALUE	\$ 2,143,931,000					
GENERAL PURPOSES						
Non-Voted Only						
Maximum Debt as a percent of Assessed Value		1.5%				
Non-Voted General Obligation Debt Capacity			32,158,965			
Less: Outstanding Non-Voted Debt				5,960,451		
Plus: Amount Available in Special Revenue for Debt Retirement						
Remaining Non-Voted Debt Capacity					26,198,514	81%
Total Voted and Non Voted						
Maximum Debt as a percent of Assessed Value		2.5%				
Voted General Obligation Debt Capacity			53,598,275			
Less: Outstanding Voted Debt						
Less: Outstanding Non-Voted Debt				5,960,451		
Plus: Amount Available in Special Revenue for Debt Retirement				-		
Remaining Voted Debt Capacity					47,637,824	89%
TOTAL GENERAL PURPOSES			53,598,275	5,960,451	47,637,824	89%
UTILITY PURPOSES						
Voted						
Maximum Debt as a percent of Assessed Value		2.5%				
Voted General Obligation Debt Capacity			53,598,275			
Less: Outstanding Voted Debt						
Remaining Voted Debt Capacity					53,598,275	
TOTAL UTILITY PURPOSES			53,598,275	-	53,598,275	100%
PARKS AND OPEN SPACE AND CAPITAL FACILITIES ASSOCIATED WITH ECONOMIC DEVELOPMENT						
Voted						
Maximum Debt as a percent of Assessed Value		2.5%				
Voted General Obligation Debt Capacity			53,598,275			
Less: Outstanding Voted Debt						
Remaining Voted Debt Capacity					53,598,275	
PARKS AND OPEN SPACE AND CAPITAL FACILITIES ASSOCIATED WITH ECONOMIC DEVELOPMENT			53,598,275	-	53,598,275	100%
TOTAL CAPACITY			160,794,825			
CAPACITY UTILIZED				5,960,451		
LEGAL DEBT MARGIN					\$ 154,834,374	96%

Appendix F: Sample Debt Service Schedule

Assumed Size of Bond Issue		\$	1,000,000
Assessed Valuation of the City			2,143,931,000
Assumed Assessed Valuation of Individual Property			278,251
Interest Rate on the Bonds	9/28/2012		2.85%
Years Bonds Outstanding			20
Annual Debt Service on the Bonds			66,287
1st Year Levy Rate (per \$1,000 of assessed valuation)		\$	0.03
1st Year Payment for Single Family Residence valued at	\$ 278,251	\$	8.60
Average Annual Payment for Single Family Residence at	\$ 278,251		6.55
Average Annual Growth in City Assessed Valuation (from 2003)			6%
Average Annual Growth in Individual Property Value (from 2003)			3%

	City Assessed Valuation Prior Year		Individual Property Value	Individual Property Debt Service
2012	2,143,931,000	\$	278,251	\$ 8.60
2013	2,266,507,583		285,392	8.35
2014	2,396,092,329		292,717	8.10
2015	2,533,085,921		300,229	7.86
2016	2,677,911,951		307,935	7.62
2017	2,831,018,229		315,838	7.40
2018	2,992,878,168		323,944	7.17
2019	3,163,992,246		332,258	6.96
2020	3,344,889,559		340,785	6.75
2021	3,536,129,451		349,532	6.55
2022	3,738,303,245		358,502	6.36
2023	3,952,036,073		367,703	6.17
2024	4,177,988,809		377,141	5.98
2025	4,416,860,112		386,820	5.81
2026	4,669,388,584		396,748	5.63
2027	4,936,355,056		406,930	5.46
2028	5,218,585,003		417,374	5.30
2029	5,516,951,096		428,086	5.14
2030	5,832,375,899		439,073	4.99
2031	6,165,834,721		450,342	4.84
Total Property Owner Expense				131.05
Average Annual Payment for Single Family Residence		\$		6.55

Appendix G: Statistics and Ratios

Last Ten Years

	2003	2004	2005	2006
Population (April 1)	15,934	16,280	17,870	19,140
Unemployment Rate (King County) (1)	5.3%	4.8%	4.2%	3.8%
Personal Income (Estimate)				
Median Household Income Estimate (King County) (1)	56,952	61,565	61,225	63,745
Persons per Household	2.98	2.95	2.95	2.95
Per Capita Personal Income	19,111	20,869	20,754	21,608
Other Demographic Statistics				
Age				
17 and Under				
Over 64				
Age 25 and older Bachelor's Degree and higher				
Household Income over \$100,000				
Owner Occupied Housing Units				
Owner Occupied Housing Unit Values over \$300,000				
Assessed Valuation	\$ 1,406,494,280	\$ 1,576,123,000	\$ 1,794,055,783	\$ 2,015,609,742
Net Direct Bonded Debt	\$ 6,455,700	\$ 6,148,800	\$ 7,627,896	\$ 7,186,447
Net Overlapping Debt	30,315,704	32,689,103	32,768,001	32,768,001
Total Net Direct & Overlapping Debt	\$ 36,771,404	\$ 38,837,903	\$ 40,395,897	\$ 39,954,448
City Employees	27.25	32.50	36.25	38.20
City and Contract Employees	40.89	46.10	48.93	50.99
Ratios				
Assessed value per capita	\$ 88,270	\$ 96,813	\$ 100,395	\$ 105,309
Net direct bonded debt per capita	\$ 405	\$ 378	\$ 427	\$ 375
Net direct and overlapping debt per capita	\$ 2,308	\$ 2,386	\$ 2,261	\$ 2,087
Ratio of net direct debt/capita to per capita personal income	2.1%	1.8%	2.1%	1.7%
Ratio of net total debt/capita to per capita personal income	12.1%	11.4%	10.9%	9.7%
Ratio of net direct bonded debt to assessed value	0.5%	0.4%	0.4%	0.4%
Ratio of net direct & overlapping debt to assessed value	2.6%	2.5%	2.3%	2.0%
City employees per 1000 population	1.7	2.0	2.0	2.0
City and Contract Employees 1000 population	2.6	2.8	2.7	2.7

(1) State of Washington Office of Financial Management

(2) Hebert Research, Inc City of Maple Valley Residential Profile



2007	2008	2009	2010	2011	2012
20,020	20,480	20,840	22,684	22,930	23,340
3.6%	5.6%	8.4%	8.2%	7.2%	6.1%
65,489	67,027	65,877	65,383	66,294	
2.96	2.96	2.96	2.96	2.96	
22,125	22,644	22,256	22,089	22,397	
				31.4%	
				6.5%	
				37.4%	
				37.0%	
			84.7%		
				53.8%	
\$ 2,293,057,004	\$ 2,579,005,968	\$ 2,446,394,927	\$ 2,437,805,896	\$ 2,296,106,212	\$ 2,143,931,000
\$ 8,164,447	\$ 8,168,935	\$ 7,644,314	\$ 7,099,693	\$ 5,960,451	\$ 5,960,451
32,550,412	33,469,125	29,521,592	32,266,926	26,209,775	26,209,775
\$ 40,714,859	\$ 41,638,060	\$ 37,165,906	\$ 39,366,619	\$ 32,170,226	\$ 32,170,226
39.20	38.10	38.00	39.30	39.80	41.05
51.77	50.58	50.59	53.29	57.15	59.40
\$ 114,538	\$ 125,928	\$ 117,389	\$ 107,468	\$ 100,135	\$ 91,857
\$ 408	\$ 399	\$ 367	\$ 313	\$ 260	\$ 255
\$ 2,034	\$ 2,033	\$ 1,783	\$ 1,735	\$ 1,403	\$ 1,378
1.8%	1.8%	1.6%	1.4%	1.2%	#DIV/0!
9.2%	9.0%	8.0%	7.9%	6.3%	#DIV/0!
0.4%	0.3%	0.3%	0.3%	0.3%	0.3%
1.8%	1.6%	1.5%	1.6%	1.4%	1.5%
2.0	1.9	1.8	1.7	1.7	1.8
2.6	2.5	2.4	2.3	2.5	2.5

Appendix H: Principal Taxpayers

Current and Nine Years Prior

Taxpayer	Type	2002			2011 (Latest Available)		
		Assessed Valuation	Rank	% of AV	Assessed Valuation	Rank	% of AV
Four Corners LLC	Retail	\$ 11,811,800	1	0.9%	\$ 19,307,700	1	0.8%
Four Corners Northeast LFP	Developer				16,961,800	2	0.7%
Wilderness Village Apartments	Apartments	11,800,000	2	0.9%	16,205,000	3	0.7%
KRG Four Corner Square LLC	Developer				15,896,100	4	0.7%
Puget Sound Energy	Utility	7,712,304	4	0.6%	12,409,364	5	0.5%
NW Apartment Portfolio II	Apartments	7,311,000	6&10	0.6%	9,763,000	6	0.4%
Schneider Homes	Developer	9,652,000	3	0.8%	8,749,000	7	0.4%
Hogate Properties	Retail	6,513,300	5	0.5%	8,515,500	8	0.4%
CMBA No. 6/7	Retail	4,179,294	8	0.3%	8,514,500	9	0.4%
Wilderness Village Properties	Retail	5,641,800	7	0.4%	7,606,900	10	0.3%
Nickel & Company LLC	Retail	3,438,345	9	0.3%			
Subtotal - Ten Largest Taxpayers		68,059,843		5.4%	123,928,864		5.4%
All Other City Taxpayers		1,203,233,594		94.6%	2,172,177,348		94.6%
Total City Taxpayers		\$ 1,271,293,437		100.0%	\$ 2,296,106,212		100.0%

Major Employers

		Employees
Tahoma School District	Government	688
Safeway	Retail	200
JR Hayes & Sons, Inc	Construction	100
Quality Food Centers	Retail	87
MV Fire & Life Safety	Government	61
Western Asphalt	Construction	45
City of Maple Valley	Government	38
Gloria's Restaurant	Retail	37
Goodwill	Retail	31
Johnson's Home & Garden	Retail	30

Source: King County Assessor's Office

Appendix I: Full Time Equivalent Employee History

Last Ten Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Employee Data										
City Employees										
City Manager	2.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00
Human Resources	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.75	0.75
City Clerk	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
City Attorney				1.00	1.00	1.00	1.00	1.00	1.00	
Community Development	8.00	8.00	8.00	8.00	8.00	9.00	8.00	8.00	8.00	7.00
Finance	3.50	4.00	3.70	3.70	3.50	3.50	3.80	3.80	3.80	3.80
Information Technology & GIS	1.00	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.50	2.50
Parks & Recreation	5.75	6.75	4.50	5.50	4.60	5.00	5.00	5.00	6.00	6.00
Public Safety		1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	1.00
Public Works	8.00	8.00	12.50	11.50	11.50	10.00	12.50	12.00	12.00	13.00
Total City Employees	32.50	36.25	38.20	39.20	38.10	38.00	39.30	39.80	41.05	40.05
Contractees										
City Attorney	0.34	0.30	0.64							1.00
Prosecuting Attorney	0.50	0.60	0.32	0.40	0.40	0.40	0.35	0.35	0.35	0.35
Municipal Court Judge	0.09	0.10	0.09	0.09	0.09	0.10	0.10	0.10	0.10	0.10
Court Clerks	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Police										
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Sergeant							1.00	1.00	1.00	1.00
Detective	0.57	0.58	0.64	0.58	0.59	0.44	0.74	1.00	1.00	1.00
Police Officers (1)	10.00	9.00	9.00	9.00	9.00	9.00	9.00	12.00	13.00	13.00
Information Services Consultant	0.20	0.20	0.20	0.60	0.50	0.75	0.90	1.00	1.00	
Total Contractees	13.60	12.68	12.79	12.57	12.48	12.59	13.99	17.35	18.35	18.35
Total Full Time Equivalent Employees	46.10	48.93	50.99	51.77	50.58	50.59	53.29	57.15	59.40	58.40

Appendix J: Salary Schedule

Department Position	FTE's	2013 Evaluation	Annual @ 12/31/2012	2013 Range with COLA (1)		2013 Budget (2)
				Low	High	
Elected Officials						
Mayor @ \$825 per month			9,900			9,900
Councilmembers @ \$550			39,600			39,600
			<u>49,500</u>			<u>49,500</u>
City Manager						
City Manager	1.00	4/14/2013	143,000			146,475
Executive Assistant	1.00	3/14/2013	60,972	58,869	72,267	62,454
Human Resource Manager	0.75	7/27/2013	51,558	45,670	56,383	52,811
City Clerk	1.00	6/21/2013	74,825	70,277	90,359	76,643
Deputy City Clerk	1.00	2/28/2013	60,828	52,895	66,117	62,306
Administrative Assistant II	1.00	3/1/2013	49,785	47,312	58,814	50,995
Administrative Assistant I	1.00	9/11/2013	41,056	39,030	48,827	42,053
	<u>6.75</u>		<u>599,312</u>			<u>493,737</u>
Community Development						
Senior Planner	1.00	1/26/2013	73,902	69,990	89,125	75,698
Associate Planner	2.00	Various	123,905	58,762	73,404	126,916
Building Official	1.00	1/3/2013	88,265	72,102	90,410	90,410
Inspector/Code Enforcement Officer	2.00	Various	124,267	56,448	70,195	127,287
Permit Technician	1.00	2/1/2013	56,961	46,870	58,472	58,346
	<u>7.00</u>		<u>581,457</u>			<u>478,656</u>
Finance						
Finance Director	1.00		114,202	103,719	130,236	116,978
Accountant	1.80	Various	118,435	57,328	71,578	121,306
Accounting Clerk	1.00	8/20/2013	53,487	46,484	58,339	54,787
IT Manager	1.00	1/1/2013	90,164	80,239	104,471	92,355
GIS Specialist	1.00	9/1/2013	68,263	62,912	76,930	69,922
Computer Support Specialist	0.50	10/22/2013	24,000	24,171	29,809	24,583
	<u>6.30</u>		<u>468,552</u>			<u>479,931</u>
Parks & Recreation						
Park Director	1.00	9/13/2013	114,156	103,719	130,236	116,930
Recreation Manager	1.00	9/15/2013	77,968	64,854	82,447	79,862
Recreation Specialist	0.75	3/2/2013	33,275	32,088	40,896	34,083
Park Facilities & Lodge Manager	1.00	9/15/2013	77,155	64,854	82,447	79,030
Custodian/Maintenance Worker	0.75	2/1/2013	32,011	29,873	37,391	32,789
Administrative Assistant II	1.00	1/8/2013	49,002	47,312	58,814	50,193
Administrative Assistant I	0.50	5/10/2013	20,020	19,515	24,413	20,506
	<u>6.00</u>		<u>403,587</u>			<u>413,394</u>
Public Safety						
Administrative Assistant II	1.00	10/24/2013	56,622	47,312	58,814	57,998
Police Support Officer		Frozen	51,804	47,312	58,814	Frozen
	<u>1.00</u>		<u>108,427</u>			<u>57,998</u>
Public Works						
Public Works Director	1.00	4/1/2013	124,051	103,719	130,236	127,065
City Engineer	1.00	11/24/2013	84,714	77,756	97,573	86,773
Capital Project Manager	1.00	4/6/2013	87,492	68,009	89,616	89,616
PW Programs Coordinator	1.00	1/1/2013	64,244	58,590	74,679	65,805
Construction Inspector	1.00	9/1/2013	72,624	60,493	74,389	74,389
Surface Water Management / NPDES Program Mgr	1.00	9/1/2013	68,387	68,009	89,616	70,049
Infrastructure Manager	1.00	6/10/2013	85,352	70,854	88,881	87,426
Maintenance Worker II	5.00	Various	272,584	52,661	64,073	279,208
Maintenance Worker I	1.00	5/18/2013	40,061	39,830	49,855	41,034
	<u>13.00</u>		<u>899,509</u>			<u>921,364</u>
Total Salaries	<u>40.05</u>		<u>3,110,343</u>			<u>2,894,581</u>

- (1) City usually provides cost of living adjustment (COLA) at 90% of the August to August Seattle CPI-W of: **2.70%**
For current year budget the City provided: **2.43%**
- (2) Employees at the top of the range may receive a lump sum annual merit up to 3% of their salary.
For current year budget the City provided:

Appendix K: Benefit Schedule

Department	Position	Federal Medicare	ICMA 401a	DRS PERS	AWC Health	AWC Life	AWC Disability	Indus Ins	Benefit Totals
Elected Officials									
	Mayor	144	515			18		111	787
	Councilmembers	574	2,059			108		533	3,275
									4,062
City Manager									
	City Manager	2,124	7,617	11,894	20,854	264	592	444	43,788
	Executive Assistant	906	3,248	5,071	20,854	112	252	444	30,887
	Human Resource Manager	766	2,746	4,288	15,640	95	213	333	24,082
	City Clerk	1,111	3,985	6,223	20,854	138	310	444	33,066
	Deputy City Clerk	903	3,240	5,059	20,854	112	252	444	30,864
	Administrative Assistant II	739	2,652	4,141	20,854	92	206	444	29,128
	Administrative Assistant I	610	2,187	3,415	20,854	76	170	444	27,755
									219,570
Community Development									
	Senior Planner	1,098	3,936	6,147	20,854	136	306	444	32,921
	Associate Planner	1,840	6,600	10,306	41,707	228	513	889	62,083
	Building Official	1,311	4,701	7,341	20,854	163	365	2,142	36,877
	Inspector/Code Enforcement Officer	1,846	6,619	10,336	41,707	229	514	4,283	65,534
	Permit Technician	846	3,034	4,738	20,854	105	236	444	30,256
									227,670
Finance									
	Finance Director	1,696	6,083	9,499	20,854	211	473	444	39,259
	Accountant	1,759	6,308	9,850	37,537	218	490	800	56,962
	Accounting Clerk	794	2,849	4,449	20,854	99	221	444	29,710
	IT Manager	1,339	4,802	7,499	20,854	166	373	444	35,478
	GIS Specialist	1,014	3,636	5,678	20,854	126	282	2,142	33,731
	Computer Support Specialist	356	1,278	1,996	10,427	44	99	222	14,423
									209,563
Parks & Recreation									
	Park Director	1,695	6,080	9,495	20,854	210	472	444	39,251
	Recreation Manager	1,158	4,153	6,485	20,854	144	323	444	33,560
	Recreation Specialist	494	1,772	2,768	15,640	61	138	333	21,207
	Park Facilities & Lodge Manager	1,146	4,110	6,417	20,854	142	319	444	33,432
	Custodian/Maintenance Worker	475	1,705	2,662	15,640	59	132	333	21,008
	Administrative Assistant II	728	2,610	4,076	20,854	90	203	444	29,005
	Administrative Assistant I	297	1,066	1,665	10,427	37	83	222	13,798
									191,260
Public Safety									
	Administrative Assistant II	841	3,016	4,709	20,854	104	234	444	30,203
	Police Support Officer								Frozen
									30,203
Public Works									
	Public Works Director	1,842	6,607	10,318	20,854	229	513	444	40,808
	City Engineer	1,258	4,512	7,046	20,854	156	351	444	34,621
	Capital Project Manager	1,299	4,660	7,277	20,854	161	362	444	35,058
	PW Programs Coordinator	954	3,422	5,343	20,854	118	266	444	31,402
	Construction Inspector	1,079	3,868	6,040	20,854	134	301	2,142	34,417
	Surface Water Management / NPDES Program Mgr	1,016	3,643	5,688	20,854	126	283	2,142	33,751
	Infrastructure Manager	1,268	4,546	7,099	20,854	157	353	2,142	36,419
	Maintenance Worker II	4,049	14,519	22,672	104,268	503	1,128	10,708	157,846
	Maintenance Worker I	595	2,134	3,332	20,854	74	166	2,142	29,296
									433,615
Total Benefits		41,971	150,518	231,021	835,189	5,247	11,494	40,503	1,315,943

2013 Rates	1.45%	5.20%	8.12%	1,738	0.015%	0.404%	
2012 Rates	1.45%	5.20%	7.19%	1,654	0.016%	0.437%	
2013 Rate Changes	0.0%	0.0%	13.0%	5.1%	-6.3%	-7.6%	
Inside Rate per Hour							0.2136
Outside Rate per Hour							1.0296

Appendix L: Glossary

Accrual Basis of Accounting	A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of.
Assessed Valuation	The taxable portion of fair market value of both real and personal property as determined by the King County Assessor’s Office.
BARS	The State of Washington Budget, Accounting, and Reporting System required for all governmental entities in the state of Washington.
Benefits	City paid benefits provided for employees such as a social security replacement plan, retirement plan, worker's compensation, life insurance, and medical insurance.
Budget	The financial plan for the operation of a program or organization for the year or for the project through completion. Legal authority and requirements are found in Revised Code of Washington (RCW 35A.33).
Budget Amendment	An appropriation approved by the Council after the initial budget appropriation. Budget amendments are approved by Council on a quarterly basis if needed.
Capital Expenditures	Funds spent for the acquisition of a long-term asset.
Capital Improvement Budget	The capital projects approved and funded in the first year of the adopted Capital Improvement Program.
Capital Improvement Program CIP	The six-year plan of expenditures for capital improvements.
Capital Asset Lives	

<u>Capital Asset Types</u>	<u>Lives in Years</u>
Buildings	40
Improvements Other Than Buildings	
Leasehold Improvements	7
Infrastructure Improvements	30
Machinery and Equipment	
Computers & Equipment	5
Vehicles	7
Furniture	15
Heavy Duty Equipment	20

Capital Outlay	Capital assets which have a value of \$1,000 or more and have a useful economic lifetime of more than three years.
Capital Project	The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. The cost must usually be \$25,000 or more in order to be

considered a capital project; amounts under \$25,000 are considered in the operating budget.

Charges for Services	A revenue category which includes a charge for a specific service. These primarily include park recreation fees, plan check fees, court cost and other miscellaneous fees.
Comprehensive Budget	The comprehensive budget combines both the annual financial plan for the operation of government and the annual portion of the Capital Improvement Budget. Excluded from the operating budget are carry-over capital projects which have been previously approved.
Cost Allocation	Assignment of cost from one department that reimburse another department for services received. An example is the Public Works Administration Department charges to operation divisions or capital projects.
Councilmanic Bonds	Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5 percent of the assessed valuation. The total of Councilmanic and voted bonds must not exceed 2.5 percent of assessed valuation per State R.C.W.
Consumer Price Index (CPI)	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of goods purchased.
Debt Service	The annual payment of principal and interest on the city's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as public buildings, parks, roads, and storm sewer improvements.
Depreciation	The loss of asset value through time and usage, recorded as an expense under the full accrual method of accounting.
Enterprise Fund	A fund used to account for operations that are financed and operated in a manner similar to private business enterprise where the measurement focus is on the cost of providing a service, such as for the City's surface water management function. Costs are recovered through user charges.
Estimated Actual (Est Act)	An estimate of the year end balance of a revenue or expenditure account.
Expenditure	The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service, materials or settling a loss.
Expense	Charges incurred (whether paid immediately or deferred) for proprietary fund operations, maintenance, interest or other charges.
Fees	A general term used for any charge for services levied by government associated with providing a service, permitting an activity, or imposing a penalty. Major types of fees include development fees and recreation fees.

Fines and Forfeitures	A revenue category which primarily includes court, police, traffic and parking fines' and forfeitures of property.
Fund	A self-balancing set of accounts with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.
Fund Balance	Working capital, or the net current assets less short term liabilities.
GAAFR	"Governmental Accounting, Auditing and Financial Reporting." The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.
GAAP	Generally Accepted Accounting Principles are standards used for accounting and reporting by both private industry and governments.
GASB	Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.
General Fund	The General Fund is used to account for all of the City's resources except for those resources which are accounted for in other funds.
General Obligation Bonds	Bonds for which the full faith and credit of the insuring government are pledged for payment.
Intergovernmental Revenue	Revenue from other governments, including, Federal, State and County grants. State shared revenue from liquor profits and taxes are also forms of intergovernmental revenue.
Licenses and Permits	Revenue category that includes building permits, business and amusement licenses and any other miscellaneous license or permits.
Miscellaneous Revenue	A revenue category that basically includes leases and rentals of the various city facilities.
Net Budget	The net budget eliminates double counting of the budget by excluding fund transfers and internal service charges such as interfund equipment rental and insurance charges. The net budget represents the true level of spending in the budget.
NPDES	National Pollutant Discharge Elimination System
Object of Expenditure	Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include salaries and wages, benefits, supplies, contracted services, and capital outlay.
Operating Budget	An operations plan, expressed in financial terms, whereby an operating program is funded for a single year. Per state law, operating budgets lapse at year-end.
Operating Expense	Those costs including expenditures for salaries and wages, benefits, supplies, services and charges which are necessary to support the

primary services of the organization. For example, telephone charges, printing and office supplies are operating expenses.

PERS	Public Employees Retirement System provided by the State of Washington for City employees other than contracted positions like Police.
Reserved Fund Balance	Those portions of fund balance which are not appropriable for expenditure or that are legally segregated for a specific future use.
Restricted Fund Balance	The portion of working capital that is not available for general expenditure. The balance is maintained for a specific designated use.
Revenue	Income received by the city in support of its program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines, interest income and other miscellaneous revenue.
Revenue Bonds	Bond issued pledging future revenues, usually water, sewer, or drainage charges to cover the cost of capital improvements and/or operating costs.
RFP	Request for Proposal
Salaries and Wages	A majority of City employees are paid a bi-monthly salary based on an annual standard work year consisting of 2,080 hours. Some types of positions are paid hourly wages based on the prevailing wage scale.
Standard Work Year	2,080 hours or 260 days is the equivalent of one work year.
Unreserved Fund Balance	The difference between fund assets and fund liabilities of governmental or similar trust funds that is available for general expenditures.
User Charges	The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the entity charged. User charges tend to be voluntary in nature, in contrast to mandatory property and income taxes. Citizens only pay user charges when a specific service is received.
WCIA	Washington Cities Insurance Authority
Working Capital	The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds.

